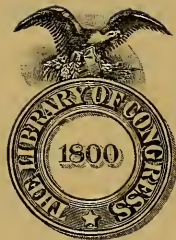


LB
2826
[6A5
1918

Special Report
Concerning Common
School Funds



Class L B 2826

Book .I 6 A 5
1918

Indiana. State board of accounts

SPECIAL REPORT

CONCERNING

Common School Funds

Issued by
GILBERT H. HENDREN
STATE EXAMINER
1918

INDIANAPOLIS:

WM B BURFORD, CONTRACTOR FOR STATE PRINTING AND BINDING
1918

LB 2826
IGA 5
1918

STATE BOARD OF ACCOUNTS

GILBERT H. HENDREN
State Examiner

LAWRENCE F. ORR
Deputy Examiner

WALTER G. OWENS
Deputy Examiner

WILLARD B. GEMMILL
Deputy Attorney General and Legal Advisor

CHARLES A. ROCKWELL
Clerk of Department

n. of D.
JUL 25 1918

INSTRUCTIONS IN THE MATTER OF SCHOOL FUND LOANS.

To All County Auditors:

Briefly, I desire to direct your attention to the statute governing the school funds of the State and the duty you owe to your county in the safe and businesslike management of this fund.

The statute provides that every board of commissioners shall appoint men for appraisers who have had experience in real estate matters and know the value of real estate in their respective districts. *The sum loaned shall not exceed one-half of the appraised value of the premises to be mortgaged.* Perishable improvements may be accepted as a part of the security. If perishable improvements are accepted, the borrower is required to procure tornado and fire insurance, from a company duly authorized to transact business in this State, in a sum equal to sixty-six and two-thirds per cent. of the appraised value of such improvements (Sections 6232-6248 Burns, 1914).

The total amount of school funds charged to the several counties of the State and under the direct control of county auditors is \$12,800,-187.26, nearly all of which is kept loaned at all times. Would a private corporation handle this *enormous sum carelessly? Certainly not.*

Two years ago we gave this fund our especial attention and the conditions found to exist were very unsatisfactory. In many respects gross negligence on the part of many auditors was evident; incorrect balances were found, descriptions of the property mortgaged defective; insurance policies had been allowed to lapse or had not been required.

In some counties the delinquent interest was greater than the principal sum loaned. The counties suffered financial losses by this neglect in that they were compelled to pay all interest due semiannually, besides the serious impairment of the principal of the various mortgages by reason of such large delinquences.

In the course of our examination in one county it was found this county would suffer a loss of nearly \$40,000; in another, nearly \$30,000; in another, this fund was overloaned more than \$75,000.

I am pleased to state that by close supervision by this department, with the co-operation of the county auditors, this condition has been materially improved, and it is earnestly desired to eventually find this fund as secure as moneys loaned by insurance and trust companies.

It is the duty of the county auditor to loan school funds of his county upon certain conditions. Many auditors have the impression they should loan one-half the appraised value of the property, regardless of its real value. This is an erroneous idea. An auditor should have personal knowledge of the property proposed to be mortgaged or he should make inquiry of some reliable person, and from his personal knowledge, or information, obtained from a reliable source, if he believes the loan to be undesirable, he is within his legal rights in refusing to make such loan, and he should exercise that right.

All interest should be collected within ninety days after the same becomes due, except in emergencies where the borrower or some member of his or her family is sick and in distress. In such cases, further reasonable time should be granted as an act of humanity. Please remember

that all auditors are liable upon their official bonds for failure to make safe loans, as provided by statute.

On the first of June of each year every county auditor will be required to make a report to this department, showing the balance of school funds on hands not loaned, the amount of delinquent interest, the number and amount of insurance policies not in force, and the number of unsafe loans and the estimated amount of losses.

A blank form on which to make this report will be mailed to each county auditor during the month of May each year.

Field examiners will be instructed to carefully examine all school fund loans, as to their safety, whether all funds are kept loaned, prompt collection of interest, and fire insurance policies, where the improvement is accepted as a part of the security.

Yours very truly,

A large, elegant handwritten signature in dark ink, reading "G. F. Hendren". The signature is written in a cursive style with a prominent initial "G" and a long, sweeping underline.

State Examiner.

HISTORY AND DATA OF THE COMMON SCHOOL FUND OF INDIANA.

(Compiled by George Pence and I. D. Wiest, Field Examiners.)

In submitting a report of our examination and investigation of the Common School Fund of the State of Indiana we beg leave to say that, whereas, its beginning and foundation were provided for by the second constitution, that of 1851, we deem it wise to enter somewhat in detail and to record a concise mention of the several funds which comprise and produce the important factor of this state establishment.

Prior to the date of the ordinance fixing the 1851 constitution the General Assembly had legislated upon only three of the funds which under it, now, compose portions of the Common School Fund. These were the United States Surplus Revenue Fund, the Bank Tax Fund and the Saline Fund, which were distributed to the several counties to be loaned for the use of schools, and which funds will have especial mention herein.

It was not until 1843 (R. S., p. 252) that the several counties were made liable for the principal and annual interest for the United States Surplus Revenue Fund, which had been distributed to the counties in 1837, and the Bank Tax and Saline Funds, distributed in 1845. This is in explanation of the item of "Losses prior to 1843," which appears as a total deduction of \$31,081.72, in our reports, made up in a number of the older counties.

The 1851 Constitution, under Article VIII, recites:

Education.

"Section 1. Knowledge and learning generally diffused throughout a community being essential to the preservation of a free government, it shall be the duty of the General Assembly to encourage, by all suitable means, moral, intellectual, scientific and agricultural improvement, and to provide by law for a general and uniform system of common schools, wherein tuition shall be without charge and equally open to all.

Sec. 2. The Common School Fund shall consist of the Congressional Township Fund and the lands belonging thereto; the Surplus Revenue Fund; the Saline Fund and the lands belonging thereto; the Bank Tax Fund and the fund arising from the one hundred and fourteenth section of the charter of the State Bank of Indiana; the fund to be derived from the sale of county seminaries, and the moneys and property heretofore held for such seminaries; from the fines assessed for breaches of the penal laws of the State; and from all forfeitures which may accrue; all lands and other estate which shall escheat to the State for want of heirs or kindred entitled to the inheritance; all lands that have been or may hereafter be granted to the State, where no special purpose is expressed in the grant and the proceeds of the sales thereof; including the proceeds of the sales of the swamp lands granted to the State of Indiana by the act of Congress, of the 28th of September, 1850, after deducting the expense of selecting and draining the same; taxes on the property of corporations that may be assessed by the General Assembly for common school purposes.

Sec. 3. The principal of the Common School Fund shall remain a perpetual fund, which may be increased, but shall never be diminished; and the income thereof shall be inviolably appropriated to the support of common schools, and to no other purpose whatever.

Sec. 4. The General Assembly shall invest, in some safe and profitable manner, all such portions of the Common School Fund as have not heretofore been entrusted to the several counties; and shall make provisions, by law, for the distribution, among the several counties, of the interest thereof.

Sec. 5. If any county shall fail to demand its proportion of such interest for common school purposes, the same shall be reinvested for the benefit of such county.

Sec. 6. The several counties shall be held liable for the preservation of so much of the said fund as may be entrusted to them, and for the payment of the annual interest thereon.

Sec. 7. All trust funds held by the State shall remain inviolate and be faithfully and exclusively applied to the purposes for which the trust was created.

Sec. 8. The General Assembly shall provide for the election, by the voters of the State, of a State Superintendent of Public Instruction, who shall hold his office for two years, and whose duties and compensation shall be prescribed by law."

The General Assembly, under an act approved June 14, 1852, attempted to provide for the Common School Fund in:

"An act to provide for a general and uniform system of common schools, and school libraries connected therewith."

Under Section 2 of the act, in line with the new constitution, was merged the Congressional Township Fund with the Common School Fund.

The files in the office of the Superintendent of Public Instruction, embracing the county auditor's reports for the years 1852, 1853 and 1854, show the Congressional Township Fund merged into the Common School Fund, agreeable to the 1852 act.

Following these years came a separation of the two funds, which was, no doubt, caused by a decision of the Supreme Court at its November term, 1854, which was taken up from the Franklin circuit court, entitled "The State of Indiana et al. vs. Springfield Township in Franklin County." (6 Ind., p. 83.)

It appears that the school section 16 of township 9 north, range 1 west, composing the civil township of Springfield, had been sold for \$7,423.36 and that under the act of 1852 merging the funds deprived appellant, an inhabitant of that township, from money due him when the income from such principal went into the Common School Fund.

The Supreme Court decided that the school law of 1852, so far as it diverts the proceeds of the sale of Section No. 16 from the use of schools in such congressional townships to the use of schools at large, to be in contravention of Section 7 of Article 8 of the constitution.

In other words, the constitution, as to the Congressional Fund, in Article 8, Section 2, is inoperative.

The Legislature of 1855, by an act approved March 5, 1855, cured the unconstitutional act of 1852 by:

"An act to provide for a general system of common schools, the officers thereof and their respective duties, and matters properly connected therewith, and to establish township libraries and for the regulation thereof."

The act repeated the former composition of funds belonging to the Common School Fund, except as to the Congressional Township Fund.

May, 1856, the Supreme Court, in the case of Quick vs. Whitewater Township, taken up from Franklin circuit court, decided that the 1855 act conformed to the spirit of the constitution in the mode of distributing the school funds among the several townships. It was in this case that the matter of "distribution" was settled, viz:

"The constitution requires that interest derived from Congressional Township Fund shall be distributed to or remain with the congressional townships, alike unequally as the fund itself is unequal, as between such townships; and also, that the proceeds of the entire Common School Fund shall be so distributed as to produce equality and uniformity in the school system throughout the State, therefore the proceeds of said fund, other than interest on Congressional Township Fund, must be distributed unequally in order to produce equality."

The next act relating to the Common School Fund was passed by the General Assembly at its regular session of 1861 (see Acts Reg. 1861, p. 68), to wit:

"An act to provide for a general system of common schools, the officers thereof and their respective powers and duties, and matters connected therewith, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith." Approved March 11, 1861.

The act repeated the act of 1855, relative to the composition of the Common School Fund, except by a ruling that its repealing feature affected the law of 1841, which provided that all "unclaimed fees for witness, juror, commissioner or any officer, who should not have duly demanded same, should be paid annually to the school commissioner, to be loaned by him for the benefit of the township schools of his county."

The act was interpreted to mean that these "unclaimed fees" accrued, under the act, to the State's Common School Fund, instead of that of the county where made.

The next act relating to the subject was that approved March 6, 1865, entitled:

"An act to provide for a general system of common schools, the officers thereof and their respective powers and duties and matters properly connected therewith, and prescribing their fees for certain officers, therein named, and for the establishment and regulation of township libraries, and to repeal all laws inconsistent therewith, and providing penalties therein prescribed."

The files and records in the office of the Superintendent of Public Instruction of the years 1856 to 1865, inclusive, are found to be incomplete and meager.

At the special session of 1865, under the act approved December 21, 1865, provisions were made to put that office on a systematic business basis and to determine the actual condition of the Congressional Township Funds of each county and to establish the amount of the Common School Fund of the State.

This act is entitled, to wit:

"An act requiring county auditors to make examination of the records in relation to school funds, and make report, and providing compensation therefor, and declaring an emergency."

Section 2 required the county auditor to forward such report to the Superintendent of Public Instruction on or before the third Monday in June, 1866, for his approval, and when approved, to be recorded in his office, and to notify the county auditors of such approval; "and said statements, when so approved, shall be taken as conclusive evidence of the facts therein contained."

Twenty-four years after the passage of the act the clause, "shall be taken as conclusive evidence of the facts therein contained," at May term, 1889, of the Supreme Court, was declared to be unconstitutional. This in the case of Board of Commissioners vs. State ex rel. Michener, taken up from Howard circuit court.

Under date of February 15, 1866, Superintendent of Public Instruction George W. Hoss sent out his official request to county auditors as authorized under the act of December 21, 1865, for reports of condition of school funds, which, in time, were accepted and recorded in his office.

These recorded accepted reports of 1866 are the basic amounts used by the Superintendent of Public Instruction, and in our investigation have been checked, proven and corrected, and the balances from the third Monday in June, 1866, to May 31, 1917, have been proven, and are shown in the several schedules by funds and counties in our report herewith.

A history of the make-up and origin of the several funds comprising the Common School Fund of the State follows:

The U. S. Surplus Revenue.

During the presidential term of Jackson, in the year 1835, the United States Treasury found itself free from debt, having paid the claims of the two wars with England and the purchase money for Louisiana, and held a surplus of some \$42,000,000 in its possession. After several months of debate in Congress, on the motion of Daniel Webster, in the Senate, an act was passed providing:

"That the money which shall be in the Treasury of the United States on January 1, 1837, reserving \$5,000,000, shall be deposited with each of the several States, in proportion to their representatives in the Senate and House of Representatives of the United States, as shall by law authorize their treasurers, or other competent authority, to receive the same on the terms hereinafter specified, and to be paid in four installments."

The terms were to be: An official receipt and the obligation of each State to return and pay back such deposit on the demand of the Secretary of the United States Treasury in sums not to exceed \$10,000 at any

one month, without previous notice of thirty days, for every additional \$20,000, which at any time may be required.

The act was approved June 23, 1836.

Under act of the General Assembly, approved December 21, 1836, the State Treasurer was authorized to receive and receipt for the amount to which the State was entitled, and under Section 2 of the act provided:

"That the State of Indiana hereby irrevocably pledges her faith to the United States that she will faithfully keep and repay the said moneys, and every part thereof, from time to time, whenever the same shall be required by the Secretary of the Treasury, for the purposes mentioned in said act of Congress, and upon the conditions therein named."

Under an act of the General Assembly, approved February 6, 1837, it was provided that one-half of said revenue shall be funded in the respective organized counties of the State and distributed upon the number of polls for the year 1836.

Agents for each county were to be annually appointed by the General Assembly, who were to loan these distributions, and to turn the interest collected over to the school commissioner of his county for distribution to the townships for school purposes.

Section 28 provided that the remaining half to be subscribed and paid over as stock on the part of the State for additional branches of the State Bank, and that any part of the State's money remaining unapplied was to be loaned out by the sinking fund commissioners, under the restrictions and regulations governing the loans of the Sinking Fund.

Under the Federal act \$37,561,205 were to be "deposited" with the twenty-six existing States of the Union, of which Indiana's share was to be four installments of \$286,751.48, in all \$1,147,005.92.

The old cash blotter of former State Treasurer Palmer shows the receipt of the first installment, \$286,751.48, under date of January 25, 1837. February 11, 1837, the second installment was paid; and the third installment was paid to the treasurer on June 9, 1837. The three payments were made through the branches of the state bank at New Albany, Madison and Lawrenceburg, and amounted in all to \$860,254.44.

The fourth installment, by reason of the depleted condition of the United States Treasury, was never "deposited," and by an act of Congress in 1839 it was permanently postponed.

The records show that the third installment of \$286,751.48 was paid over to the sinking fund commissioners.

The act of February 6, 1837, provided for a distribution to "all counties formed at this time." Jasper, Pulaski, Starke and Whitley, each erected in the year 1835, for some reason, did not participate in the distribution.

Blackford, erected from Jay in 1838, received from the parent \$694.92; Ohio, erected from Dearborn in 1844, received from the parent \$3,330.33.

Dekalb and Wells, erected in 1835, and Lake in 1836, did not receive their shares with the others, and not until by a special law, approved January 24, 1842, when the State Treasurer was authorized to

collect the surplus revenue and pay to the county agents of those counties the allotted amount to each, \$2,125.60.

Benton, erected in 1840; Tipton and Howard (formerly called Richardville) in 1844, and Newton in 1859, were not participants in the United State Surplus Revenue Fund.

In all \$573,502.45 were distributed, as shown by our schedules herewith.

The Revised Statutes of 1843 recites:

"Sec. 92. The surplus revenue shall, as heretofore, consist of the moneys deposited by the United States which was distributed by the State under the act of 6th of February, 1837."

"Sec. 97. The several counties shall be held liable for the preservation of said fund, and the annual interest thereon, at the rate established by law."

In the makeup of the 1866 adjustment of the Common School Fund, losses made on account of the United States Surplus Revenue Fund prior to 1843 in twenty-one counties, amounting to \$21,554.37, were allowed as a deduction.

Later, under act approved March 7, 1873, Scott was allowed to correct for losses prior to 1843 in the sum of \$2,767.63, and Wayne, under the same act, in the sum of \$3,617.04. Making a total deduction account of losses prior to 1843 of \$27,939.04.

There are two more items of deduction in our schedules which do not belong to the United States Surplus Revenue Fund, to wit: Parke county, seminary claims, 1851, deducted \$2,962.08; and Hendricks county, an erroneous credit of funds \$180, "by order of court," making a total deduction, as per our schedules, of \$31,081.12.

That part of the fund handled by the sinking fund commissioners will have mention under the caption of "The Sinking Fund."

Bank Tax Fund.

This fund was created under the act of January 28, 1834, by which was granted a charter to the State Bank of Indiana.

This institution was to operate for twenty-five years and one-half of the stock was subscribed for and owned by the State of Indiana, the other moiety by citizens of the State, resident in the districts where branches were to be located.

Section 15 recites: "There shall be deducted from the dividends, and retained by the bank, each year, the sum of twelve and a half cents on each share of stock, other than that held by the State, which shall constitute part of the permanent fund to be devoted to purposes of common school education, under direction of the General Assembly, and shall be suffered to remain in bank and accumulate until such appropriation by the General Assembly, and said tax shall be in lieu of all other taxes and assessments on the stock in said bank."

By a joint resolution of the General Assembly, approved February 18, 1839, it was made the duty of the State Bank, and its several branches, to pay over to the Treasurer of State all money on hand arising from the tax on shares of individual stockholders of the State Bank

of Indiana; the State Treasurer to loan such fund, as other moneys in his hands, for school purposes.

The report of the Auditor of State for 1859, the year of the expiration of the charter of the bank, shows that the total tax thus received from the State Bank and its branches was \$80,482.05.

Under an act approved January 12, 1845, the Treasurer of State was required to make annual apportionments to the several counties of the Bank Tax Fund (and of the Saline Fund).

The act also provided that the counties should be liable to the townships for the preservation of the fund, and declaring it to be a common school fund.

Our investigation shows that for the years 1845 to 1853, inclusive, \$55,959.30 was distributed to the several counties as shown in our schedules herewith, the balance of the tax being later merged with the Sinking Fund and distributed as such.

The Saline Fund.

At the Corydon Convention, concluded June 29, 1816, one of the items in the proposal of the United States Congress to the convention was the grant of thirty-six sections of lands containing salt springs, with the adjacent land to work them. This proposal was accepted by the convention and later thirty-five sections were located in the county of Orange, at French Lick, together with smaller tracts located in Washington, Dubois, Monroe and Brown counties, and were known as "the Saline Lands."

The salt springs were worked without success for several years, when, at the 1832 session of the General Assembly, a memorial was addressed to Congress, praying to sell the lands "for the purposes of education."

By an act of Congress, approved July 3, 1832, the prayer of the memorial was granted, with the proviso:

"That the Legislature shall not authorize a sale of the said land at a less price than that at which public lands are sold at private entry."

Under an act of the General Assembly, approved February 2, 1833, the saline lands were placed upon the market by the appointment of commissioners and appraisers.

The choice lands were sold, and in 1852 the General Assembly again memorialized Congress to permit the lands to be sold at a less price.

Congress, under an act approved July 12, 1852, repeals her act of 1832 and grants the prayer of the petition.

Under provisions of an act approved May 20, 1852, the saline lands remaining unsold were placed under the care and supervision of the auditor of the county where they were located.

Later, under an act approved March 1, 1855, the auditors were directed to offer at public sale all saline lands remaining unsold and all not sold to be subject to public entry.

Under the same act, providing for the apportionment of the Bank Tax Fund, approved January 12, 1845, the Treasurer of State was required to make annual appropriations of the Saline Fund to the several

counties, making the county liable to the townships for the preservation of the fund, and declaring it a common school fund.

Our investigations show that \$48,849.57 was distributed to the counties during the years 1845 to 1853, as are shown in our schedules herewith.

Later the proceeds were merged with the Sinking Fund and distributed as such.

The Seminary Fund.

Article IX, Section 2 of the 1816 Constitution reads: "It shall be the duty of the General Assembly, as soon as circumstances will permit, to provide by law for a general system of education, ascending in a regular gradation from township schools to a state university, where tuition shall be gratis and equally open to all."

Two years later the State Legislature passed a "County Seminary Law." In course of time many laws were passed, but as the only legislated accrement or support was through fines paid for breaches of the peace laws and from the "conscience money" which was paid by the Friends, who were opposed to militia duty. The seminary, or secondary, process of schools was not popular. Thus at the time, 1851, of the framing of the second constitution it can be seen, particularly in the "Constitutional Debates," that the county seminary was unpopular with the country members, who denounced it as an "advanced district school for the benefit of the county seat." With this feeling it can easily be seen why the 1851 delegates framed their constitution so as to include the sale of seminaries and included the Seminary Fund in the Common Fund.

On June 12, 1852, the General Assembly legislated and ordered the sale of all county seminaries, and that the proceeds, after deducting the necessary expenses and amount due to individuals for advances made, should be placed by the treasurer to the credit of the "Common Fund."

The Governor of Indiana, Joseph A. Wright, in his message to the 1851-2 Legislature, estimated the proceeds of such sales at \$100,000. Our reckoning on the reported sales, as per-makeup of 1866, is \$101,587.94.

In the Supreme Court, November term, 1862, the act of June 12, 1852, in *Edwards vs. Jagers et al.*, 19 Ind. 407, Appeal from Switzerland County, the constitutional provision relating to sale of seminaries was declared void and unconstitutional, as being contrary to the tenth section of the first article of the United States Constitution, in impairing the obligations of contracts.

In another case the Supreme Court, May term, 1863, in *Heaton vs. Board of Commissioners, Randolph County*, 20 Ind. 398, Appeal from Randolph County, it was held that neither the constitutional nor statutory provisions referred to abolish the seminary corporations, but continue them in existence, at least until they actually sold and vested its property in the purchaser.

No further legislation or court decisions appear, and the several counties waived their rights as determined by the two decisions.

As a matter of local historical information we deem it wise to include the following school and seminary data, obtained from the local laws:

- 1816. December 27, Harrison county. Seminary incorporated.
- 1820. January 11, Jefferson county. Madison Academy to increase number of trustees.
- 1820. January 20, State Seminary incorporated at Bloomington.
- 1820. January 20, Seminary township land controlled by a superintendent.
- 1823. January 9, Dearborn county. Seminary incorporated.
- 1824. January 2, Knox county: "Whereas, It is represented to this General Assembly that the Vincennes University, incorporated in the year 1807, did, by an act of incorporation, sell a quantity of land appropriated by Congress, for the use and support of a public school, in the district of Vincennes. With the proceeds of the said sale a building was erected at Vincennes for the use of said university, and which said building is rapidly decaying for want of funds to repair the same; therefore, That said university be and is hereby adopted as the county seminary of Knox county."
- 1824. January 2, Washington county. Salem Grammar School incorporated.
- 1825. February 7, Union county. Seminary established.
- 1825. February 12, Knox county. Supplemental act concerning seminary. Prosecuting attorneys to examine condition of all county seminaries.
- 1826. January 13, Dearborn county. Cambridge Academy incorporated.
- 1826. January 21, Gibson county. Seminary incorporated.
- 1826. January 21, Orange county. Seminary incorporated.
- 1827. January 26. County seminaries established in Wayne, Franklin, Henry, Rush, Randolph, Allen, Vigo, Daviess, Martin, Madison, Hamilton and Sullivan by their circuit courts.
- 1827. January 24, Washington county. Seminary incorporated.
- 1827. Harrison county. Seminary incorporated.
- 1827. January 23, Knox county authorized to appoint trustees.
- 1827. January 27, Fayette county. Seminary incorporated.
- 1827. January 26, Clark county. Seminary incorporated.
- 1828. January 24, Indiana College at Bloomington incorporated.
- 1828. January 21, Gibson county. Direct tax for county seminary.
- 1828. January 24, Knox county. Laws for government of seminaries.
- 1828. January 19, Switzerland county. Seminary incorporated.
- 1828. January 24, loan office established to loan seminary funds.
- 1828. January 28, general law as to seminaries already established.
- 1828. December 18, Switzerland county. Seminary act amended.
- 1829. January 1, Cass county. Eel River Seminary incorporated.
- 1829. January 6, Jefferson county. Hanover Academy incorporated.
- 1829. December 30, Rising Sun. Seminary Society incorporated.
- 1829. December 31, Eugene Seminary incorporated.
- 1829. December 25, Clark county. Seminary act. January 26, 1827, amended.
- 1830. January 22, Franklin county. Seminary incorporated.
- 1830. January 11, Jefferson county. Seminary Society incorporated.
- 1830. January 29, Union county. Seminary trustees authorized to execute a deed.

- 1830. January 18, Greencastle. Seminary Society incorporated.
- 1830. January 4, Crawfordsville. Seminary of Learning incorporated.
- 1830. December 24, Leavenworth. Seminary incorporated.
- 1831. January 8, Lawrence county. Seminary incorporated.
- 1831. January 29, Shelby county. Seminary incorporated.
- 1831. February 10, First school society in Fayette county incorporated.
- 1831. February 4, Cass county. Name changed to "Cass County Eel River Seminary Society."
- 1832. January 24, Pike county. Trustees authorized to collect money.
- 1832. February 3, Franklin county. Law January 22, 1830, amended.
- 1832. January 26, Decatur county. Seminary incorporated.
- 1832. January 24, Greene county. Seminary incorporated.
- 1832. February 8, repeal Section 10 of Seminary Law of February 4, 1831.
- 1833. January 19, Greene county. Seminary to have fifteen trustees.
- 1833. January 22, Orange county. Seminary trustees to pay \$30.00, account of remitted fines.
- 1833. January 29, Monroe county. Female Seminary incorporated.
- 1833. January 24, Floyd county. Christian College at New Albany incorporated.
- 1833. February 2, act amending seminary laws.
- 1833. February 2, Union county. Seminary trustees' acts legalized.
- 1833. February 2, Exemption from militia duty on payment of \$1.00, which goes to the Seminary Fund.
- 1833. February 2, Western Union Seminary incorporated by Association of Universalists.
- 1833. February 1, Posey county. Seminary incorporated.
- 1833. February 2, Liberty School Society incorporated.
- 1833. February 2, Scott county. Seminary trustees to loan money.
- 1834. January 30, Perry county. Seminary incorporated.
- 1834. February 1, Switzerland county. Seminary incorporated.
- 1834. December 28, Monroe county. Female Seminary incorporated.
- 1834. January 15, Wabash Manual Labor College and Teachers' Seminary incorporated.
- 1834. December 23, Morgan county. Seminary trustees authorized to loan seminary funds.
- 1835. February 7, Crawford county. Seminary incorporated.
- 1835. January 16, Sullivan county. Carlisle School Society incorporated.
- 1835. January 26, Wayne county. Richmond Educational Society incorporated.
- 1835. January 22, Dearborn county. Seminary incorporated.
- 1835. February 6, Posey county. New Harmony Manual Labor Co., New Harmony, incorporated.
- 1835. February 7, Franklin county. Amendment to County Seminary. Approved February 3, 1832.
- 1835. February 6, Tippecanoe county. Olive Branch School Society incorporated.
- 1835. February 6, Clark county. Amend act of January 28, 1824, as to Clark Grant.

- 1835. January 26, Switzerland county. To amend act of February 1, 1834.
- 1835. January 26, to regulate Marion County Seminary.
- 1836. February 8, "The Western Scientific and Agricultural College" incorporated.
- 1836. February 5, Crawford county. Amendment act of February 7, 1835.
- 1836. January 26, Montgomery county. Crawfordsville Seminary Act repealed.
- 1836. January 23, act to incorporate Vincennes Academy.
- 1836. February 5, Parke county. Seminary incorporated.
- 1836. February 1, Rush county. Seminary incorporated.
- 1837. January 21, Western University incorporated.
- 1837. January 10, Asbury University incorporated at Greencastle.
- 1837. January 27, Carroll county. Seminary incorporated.
- 1837. January 7, Peru Collegiate Institute incorporated.
- 1837. February 4, New Albany Seminary incorporated.
- 1837. February 2, Clay county. Seminary incorporated.
- 1837. February 6, Hendricks county. Seminary incorporated.
- 1837. February 2, Vevay Seminary act amended.
- 1837. February 2, Porter county. Seminary incorporated.
- 1837. January 20, St. Joseph's Manual Labor Collegiate Institute incorporated (at Portage, St. Joseph county).
- 1837. Act relative to Carlisle Seminary.
- 1838. February 17, the northwest quarter of University Square in Indianapolis to be used for Indianapolis Female Institute after Lutheran Church trustees give release.
- 1838. February 17, Rush county. Seminary act amended.
- 1838. February 17, Clay county. Seminary act in part repealed.
- 1838. February 7, Morgan county. Seminary incorporated.
- 1838. February 1, Floyd county. Greenville Seminary incorporated.
- 1838. February 17, Laporte University incorporated.
- 1839. February 5, act relative to Clay County Seminary. One trustee to be elected in each township and authority to borrow money.
- 1839. January 29, Tippecanoe county. Board of trustees of county seminary authorized to borrow money necessary for erection, completion and put in operation.
- 1839. February 18, Perry county. All seminary funds to be loaned out to accumulate fund sufficient to construct a county seminary.
- 1839. February 12, Morgan county. Acts of trustees held Christmas, 1838, legalized.
- 1839. February 14, Shelby county. County commissioners authorized to loan any amount which will not embarrass county revenue to trustees Shelby County Seminary at 6 per cent.
- 1839. February 18, Union county. By reason of state of decay of the county seminary authority is given to sell, release and rebuild.
- 1840. February 24, Clay county. Seminary at Bowling Green is reorganized and powers enlarged.
- 1841. February 4, Randolph county. Trustees of county seminary empowered to grant extension to contractor to complete the erection of building.

- 1841. January 9, Knox county. Saint Gabriel College incorporated.
- 1841. February 13, Orange county. Seminary divided.
- 1841. February 10, Daviess county. Seminary incorporated.
- 1841. February 13, Orange county. Seminary divided from Gibson. Act January 21, 1836, amended.
- 1842. January 29, Franklin county. Seminary prevented to be used as district school.
- 1841. December 31, Washington county. Act January 24, 1837, repealed.
- 1842. January 21, St. Joseph county. Seminary trustees empowered to sell lot.
- 1842. January 29, Tippecanoe county. Seminary trustees empowered to sell land.
- 1842. January 29, Union county. Seminary trustees authorized to borrow money.
- 1842. January 29, Daviess county. Seminary act amended.
- 1842. January 6, Gibson county. Seminary divided from Orange.
- 1842. January 20, Laporte University incorporated.
- 1843. February 11, Crawford county. Seminary act revived and amended.
- 1843. February 9, Tippecanoe Academy incorporated.
- 1843. February 2, Perry county. Seminary act January 30, 1834, amended.
- 1844. January 15, Crawford county. Act repealed.
- 1844. December 25, Hanover College rechartered.
- 1845. January 13, amendment to charter of Notre Dame du Lac at South Bend.
- 1845. January 8, Lawrenceburg Seminary of Learning incorporated.
- 1845. January 13, Monroe county. Female Seminary, January 22, 1833, amended.
- 1846. January 14, Female Seminary at St. Mary's-of-the-Woods, in Vigo county, incorporated.
- 1846. January 19, amendment to act January 20, 1842, "Laporte University" to be styled "Indiana Medical College."
- 1847. January 27, Perrysville Seminary, Vermillion county, incorporated.
- 1847. January 23, Public seminary at Aurora incorporated.
- 1847. January 25, acts of trustees Morgan County Seminary (February 7, 1838,) legalized.
- 1848. February 14, Laporte Female Seminary incorporated.
- 1848. February 16, Princeton Female Seminary incorporated.
- 1849. January 5, Henry county. Seminary incorporated.
- 1849. January 15, Rushville Female Institute incorporated.
- 1849. January 16, Clark University, Jeffersonville, incorporated.
- 1849. January 15, Male and Female Institute, Lawrenceburg, incorporated.
- 1850. January 16, Indiana Asbury Female College incorporated.
- 1850. January 17, the "Goodwin Female Institute of Lafayette" incorporated.

- 1850. January 12, Hartsville Academy, Bartholomew county, incorporated.
- 1850. January 14, Presbyterian Female College, Salem, incorporated.
- 1850. January 19, Cloverdale Seminary, Putnam county, incorporated.
- 1850. January 19, Congressional Township No. 19, in Delaware and Henry, incorporated for the encouragement of free schools.
- 1850. January 13, amendment to act of Anderson Collegiate Institute.
- 1851. January 15, amendment to act January 10, 1837, Indiana Asbury University.
- 1851. January 20, Ayers University and Anderson Collegiate Institute, at New Albany, consolidated and incorporated.
- 1851. February 3, Indiana Female College incorporated at Dover Hill, else at Harrisonville.
- 1851. February 8, Hartsville Academy to be called Hartsville University.
- 1851. February 5, Plainfield Seminary, Hendricks county, incorporated.

The local laws also disclose the following temperance legislation, with penalties to be paid to the Seminary Fund:

- Boone County, February 17, 1838. Town of Lebanon authorized to issue license. Penalty, \$3.00 to \$50.00—\$3.00 to \$20.00 for the town; \$5.00 to \$50.00 for the seminary.
- Bartholomew County, February 6, 1839. Town of Columbus to require a license. Penalty, \$5.00 to \$50.00 for the seminary.
- Carroll County, February 17, 1838. Town of Delphi to require license, except as to tavern keepers. Penalty to seminary, \$5.00 to \$50.00.
- Clark County, February 6, 1837. Town of Bethlehem to require license. Penalty to seminary, \$5.00 to \$20.00.
- Clark County, January 14, 1839. Town of New Washington to require license to all who applied. Penalty to seminary, \$2.00 to \$10.00.
- Floyd County, February 3, 1832. Town of New Albany authorized to license, \$3.00 to \$10.00. Penalty, \$5.00 to \$50.00 for the county seminary.
- Gibson County, February 14, 1838. Town of Princeton to require license at \$50.00 to \$100.00. Penalty to seminary, \$10.00 to \$500.00.
- Greene County, February 2, 1837. Town of Bloomfield to require license, \$5.00 to \$25.00. Penalty to seminary, \$5.00 to \$50.00.
- Hancock County, February 6, 1837. Town of Greenfield to require license, \$1.00 to \$10.00. Penalty, \$3.00 to \$20.00 for the town, \$5.00 to \$30.00 for seminary.
- Henry County, February 17, 1838. Town of Raysville to require license, \$10.00 to \$50.00. Penalty, \$3.00 to \$20.00 for the town; \$10.00 to \$50.00 for seminary.
February 17, 1838. Also town of Greensboro to require license, not less than \$5.00. Penalty not less than \$3.00 nor more than \$50.00 for the county seminary.
- Hendricks County, February 11, 1839. Town of Danville to require license. Penalty, \$5.00 to \$50.00 for the seminary; \$5.00 to \$100.00 for the town.

- Jefferson County, February 4, 1831. By the charter to the town of Madison no one prohibited from selling less than a quart or keep a tippling house without license at \$5.00 to \$50.00. Penalty, \$10.00 to \$100.00, for use of the county seminary.
- Johnson County, February 15, 1838. Town of Franklin permitted to charge license not less than \$50.00. Petition of two-thirds of legal voters of the town, no license to be given. Penalty, \$50.00 to \$100.00 to the town, \$5.00 to \$50.00 for the seminary.
- Knox County, January 27, 1836. Borough of Vincennes authorized to exact a borough license, \$5.00 to \$50.00. Penalty, \$20.00 to \$100.00 for the use of the county seminary.
- Morgan County, February 17, 1838. Town of Martinsville authorized to exact a license for a year or less at \$10.00 to \$100.00. Penalty, \$5.00 to \$50.00 for the town; \$10.00 to \$100.00 for the county seminary.
- Marion County, February 5, 1836. Town authorized to require license, \$5.00 to \$50.00. Penalty, \$10.00 to \$100.00 for the county seminary.
- Perry County, February 1, 1836. Town of Rome authorized to license at \$5.00. Penalty not to exceed \$50.00, for the benefit of the county seminary.
- Shelby County, February 6, 1837. Town of Shelbyville authorized to license, \$3.00 to \$50.00. Penalty, \$3.00 to \$20.00 for the town; \$5.00 to \$50.00 for the county seminary.
- Spencer County, February 15, 1838. Town of New Boston to require license, \$3.00 to \$50.00. Penalty, \$3.00 to \$20.00 for the town; \$5.00 to \$50.00 for the seminary.
- Also February 15, 1838. Town of Rockport to require license at \$5.00. Penalty not over \$50.00, to the county seminary.
- Tippecanoe County, February 6, 1837. The city of Lafayette authorized to require license at \$200.00. Penalty, \$5.00 to \$50.00 for the county seminary.

The Revised Statutes of 1838, Chapter LIII, includes a law, approved February 17, 1838, for the appointment of an inspector by the board doing county business, and provides for the inspection, grading and branding barreled salt, flour, pork and tobacco. Any erasure or alteration of such inspector's brand, upon conviction, is liable to a fine of \$50.00, one-half to the prosecutor and one-half to the use of the county seminary.

Swamp Lands.

These lands, 1,252,708.21 acres, selected as swamp and overflowed lands, under the act of Congress, approved September 28, 1850, are situated in seventy-two counties of the State.

Under the provision of acts approved February 14, 1851; May 29, 1852; June 14, 1852; March 4, 1853, and subsequent acts, these lands were put upon the market and sold at \$1.25 per acre.

Our investigation covered a period of fifty-nine years, and the abstracting of over 35,000 tracts of lands.

| | |
|---------------------------------------|----------------|
| The total proceeds of sales were..... | \$1,763,251 16 |
| Total disbursements | 1,694,279 26 |

| | |
|-------------------------------------|-------------|
| Net gain to Common School Fund..... | \$68,971 90 |
|-------------------------------------|-------------|

Which has been distributed to the several counties, viz.:

| | |
|---|-------------|
| Included in the non-negotiable note of 1873, which was distributed in 1889..... | \$38,077 59 |
| Distributed in 1908 | 27,395 30 |
| Distributed in January, 1917..... | 3,499 01 |

| | |
|-------------|-------------|
| Total | \$68,971 90 |
|-------------|-------------|

All of these moneys have been merged into the Sinking Fund and have been distributed under that head.

The Sinking Fund.

This fund was created under the act to establish the State Bank of Indiana, approved January 28, 1834.

Section 113 of the act created a fund to be called the Sinking Fund, to consist of all unapplied balances of the loans procured on the part of its stock in the bank, or for the purpose of being loaned to stockholders to meet their payment of stock installments; the semiannual payments of interest on stock loans, and the sums received in payment for same; the dividends accruing to the State's shares, and to other stockholders as shall be paid by loans made by the State and not repaid by the stockholders.

Section 114 provided for the profits of the State Bank, which under the 1851 Constitution becomes a parcel of the Common School Fund. It is as follows: "Sec. 114. The principal and interest of said Sinking Fund shall be reserved and set apart for the purpose of *liquidating and paying off the loan or loans and the interest thereon*, that shall be negotiated on the part of the *State* for the payment of its stock in the State Bank, and the second and third installments on the shares of the other stockholders in said bank, *and shall not be expended for any other purpose*, until said loan or loans, and the interest thereon, and incidental expenses shall have been fully paid; and after the payment of said loan or loans, the interest and expenses, the residue of said fund shall be a permanent fund, and appropriated to the cause of common school education in such manner as the General Assembly shall hereafter direct."

As before mentioned, by the act, the capital was fixed at \$1,600,000 in \$50 shares, of which the State subscribed for and owned one-half, and the charter was to continue until January 1, 1859.

Section 115 provided that the president and directors on the part of the State, all of whom were selected by the General Assembly, should constitute a standing board of commissioners of the Sinking Fund.

The charter of the State Bank expiring on January 1, 1859, by an act approved January 15, 1859, provisions were made to continue the operations of the Sinking Fund by creating a Board of Sinking Fund Commissioners, consisting of a president and four commissioners, to be

elected by the General Assembly, and the former board required to make a full and final settlement with the Governor, Auditor and Treasurer of State.

Under an act approved March 1, 1859, the first distribution of the Sinking Fund was made to the counties, based upon the enumeration listed for school purposes, and it was declared that from and after the distribution the Sinking Fund Commissioners should cease to be.

The new board was continued until the General Assembly, by an act, approved March 11, 1867, when the custody and management of the Sinking Fund was transferred to the Auditor of State.

The distribution to counties ordered by the act of 1859, by our investigation and as shown in our schedules herewith, amounted to \$250,-942.63.

To equalize as to former distributions of United States surplus revenue, bank tax and saline funds the following counties did not participate in the 1859 distribution, viz: Allen, Fayette, Fountain, Gibson, Jefferson, Knox, Lawrence, Montgomery, Putnam, St. Joseph, Union, Vanderburgh, Vermillion and Wayne.

NOTE: Newton county had not been erected until this year, 1859.

To prove the assertion that the management was honest, a business-like and successful handling of these funds by the two boards of commissioners from 1834 to 1867, inclusive, we record that the balance sheet of the retiring board, on October 31, 1867, shows a profit which accrued to the Common School Fund of \$4,647,016.17.

This amount included the augmentation of \$286,751.48 profits on account of their handling of the third installment of the United States surplus revenue, which was turned over to the Sinking Fund Commissioners in 1837.

A mention should be here made and credit given to the mover of the motion, in conference committee of the General Assembly of 1834, which resulted in a gain to the Common School Fund of the monumental sum of nearly \$5,000,000.

It was on the motion, in compromise, of Hon. John Beard, the member from Montgomery count.

In 1859 the State began to borrow the moneys of the several trust funds, for which, by several acts of the General Assembly, non-negotiable notes, bearing interest, were signed by the Governor and Auditor, held by the Treasurer and payable to the Common School Fund.

On October 3, 1871, non-negotiable bonds of the State amounting to \$3,666,845.88 had been issued and unpaid.

Under an act approved February 21, 1871, the act of 1867, relative to the investment of incoming funds in state stocks, was amended that such moneys should be distributed to the counties.

The distribution for 1871 was held up by injunction suits filed in the Marion circuit and superior courts, but upon appeal to the Supreme Court the Auditor of State was sustained by the court. (See Shoemaker, Auditor of State, et al. vs. Smith et al., 37 Ind., p. 122. Appeal from Marion Circuit Court.)

Under the confirmed act a distribution of the Sinking Fund was made by the Auditor of State, viz:

In 1872 \$569,147.04, as shown by our schedules herewith.

On October 31, 1872, the Auditor shows the total profits accruing to the Common School Fund to be \$4,753,763.76 from the Sinking Fund.

Under act approved March 11, 1873, all balances of trust moneys in the hands of the State belonging to the Sinking Fund, Saline Fund, Bank Tax Fund, Swamp Land Fund and estates without heirs, were consolidated in a non-negotiable note of \$176,573.42, payable to the Common School Fund.

A distribution to the counties was made during this year amounting to \$66,244.70, as exhibited in our schedules herewith.

No further distributions were made to the counties until 1889, the State paying interest on the \$3,904,783.22 of non-negotiable notes, an annual payment of \$234,286.99 paid into the common school revenue at 6 per cent. per annum.

By an act approved March 8, 1889, the Governor, Auditor and Treasurer were authorized to negotiate a twenty-year loan for \$3,905,000.00 to pay off the school debt of the State, to bear the rate of 3½ per cent. interest.

This loan was completed through the efforts of Governor Hovey, and the proceeds were distributed to the several counties, in the year 1889, the gigantic amount of \$3,904,783.22, as shown in our schedules herewith.

The next distribution of Sinking Fund was made under an act approved February 25, 1907, which was a clean-up of balances of old accounts connected with and belonging to the Common School Fund embracing "common school balance," "old Sinking Fund," "surplus revenue," "excess bid Sinking Fund," "sales common school lands" and "sales swamp lands," together with "unclaimed estates." The last item will have mention under another head.

This distribution was not made to the counties until the following year, and amounted to \$45,546.54, as shown in the schedules herewith.

Our analysis of the distribution shows a make-up of the following accounts:

| | |
|------------------------------------|-------------|
| United States surplus revenue..... | \$500 00 |
| Sinking Fund | 467 78 |
| Excess bids, Sinking Fund..... | 1,933 25 |
| Saline Fund | 1,293 94 |
| State school lands | 11,833 86 |
| Swamp lands | 27,395 30 |
| Fines and forfeitures | 400 00 |
| Unclaimed fees | 149 91 |
| Veterinarian fees, excess | 8 82 |
| Miscellaneous | 1,558 68 |
| | <hr/> |
| | \$45,546 54 |

There were no further distributions made to the counties until January, 1917, and by reason of the mingling of a number of items in it, we have included this with the other "Sinking Fund" account.

Our analysis of the distribution shows a make-up of the following accounts:

| | |
|--------------------------------|-------------|
| State school lands | \$25,791 91 |
| Swamp lands | 3,499 01 |
| Escheated estates | 7,684 15 |
| Unclaimed fees | 106 42 |
| Optometry fees, surplus | 965 17 |
| Hydrophobia fees, excess | 3,410 25 |
| Miscellaneous | 286 73 |
| | <hr/> |
| | \$41,743 64 |

This closes the distribution by the State to the several counties from 1837 to January, 1917, a total of \$4,978,407.77 for the eighty years.

However, in September, 1917, another distribution was made to the counties by the Auditor of State amounting to \$67,823.25.

While this does not come within the period of our investigation, yet we deem it wise to mention it, as it will appear on the Auditor's reports for the several counties to the Superintendent of Public Instruction of May 31, 1918.

Our analysis of this distribution shows a make-up of the following items:

| | |
|---------------------------|-------------|
| Unclaimed estates | \$65,764 09 |
| Sale of State lands | 2,059 16 |
| | <hr/> |
| | \$67,823 25 |

State School Lands.

The constitution provides an item of "all lands that have been, or may hereafter be, granted to the State where no special purpose is expressed in the grant and the proceeds of the sales thereof."

The moneys credited on account of sales of "School Fund lands" embrace what is called the "Beaver Lake lands," the "Michael G. Bright lands," the "Kankakee Meander lands," "Meander lands of receded inland lakes" and "Reclaimed lands, shore of Lake Michigan."

In the United States Land Survey of Indiana appears a large lake situated in Newton county, called Beaver lake, which contained over 17,000 acres in area.

Two men, one of them a former state official, bought all of the lands fringing the lake under the swamp land act.

These parties, under a claim of riparian ownership, proceeded to drain the lake, it being found that there was a forty-foot fall to the Kankakee river, four miles northwesterly.

Later, Michael G. Bright became owner of a moiety of these lands when they were subdivided into forty-acre tracts, and he as surety to the State for the former official, the State became owner, by transfer, of all unsold tracts of the Beaver Lake subdivision, together with other lands, which, when sold, a portion of the proceeds went into the School Fund.

The "Kankakee Meander lands" comprise the land lying between the meander line, surveyed in 1833, of the Kankakee river and the present shore line of that river, which has receded by drainage of the stream. A

considerable quantity of the meander land has been sold by the State, and the title to other tracts is now being tested in the local courts in the celebrated "Tuesburg Land Company" case.

All proceeds of sales have been credited to the State school lands.

The meander lands of receded inland lakes are of the same nature as the Kankakee meander lands, being the area lying between the United States Survey meander line and the present shore line of such lakes. The proceeds of sales, though few, have gone to the credit of State school lands.

The proceeds of the last three accounts have been mingled on the books of the Auditor of State as "State school lands," but total \$34,322.06, and were distributed to the counties under the mingled Sinking Fund, to wit:

| | |
|--------------|-------------------------------|
| \$11,838 86. | Distributed in 1908. |
| 22,483 28. | Distributed in January, 1917. |
| <hr/> | |
| \$34,322 14 | |

In addition \$485.80 was distributed in September, 1917, which is not included in this report.

The "Reclaimed land, shore of Lake Michigan," are paid for at the rate of \$50 per acre, agreeably to the act approved March 2, 1907.

The act allows owners along the shore line to reclaim these lands and the proceeds, under an opinion of the Attorney-General, have been credited to the State school lands.

Our investigation shows proceeds of sales of these to be \$3,308.71, which was included in the distribution of January, 1917.

In addition there was \$1,573.36 distributed September, 1917, which is not included in this report.

Escheated Estates.

This constitutional item of the Common School Fund has appeared on the ledgers of the Auditor of State since 1828, and our investigation in 1916, covering eighty-eight years, shows the account under the headings, "Estates Without Heirs," "Escheated Estates" and "Unclaimed Estates." The Revised Statutes of 1824 make the first provision of these estates to be appropriated to the Common School Fund of the county where the estate was situated, and thus remained the law under the old constitution.

Under the constitution of 1851 the escheats accrued to the State's Common School Fund.

Under the provision of an act approved February 25, 1907, the Attorney-General was directed to institute suit in the Marion Superior Court against all known or unknown heirs, whose estates are carried on the treasurer's books as "Unclaimed Estates," and all remaining after a lapse of five years should become a part of the Common School Fund.

Prior to 1916, the time of our investigation, but one credit had been made under the constitutional provision, viz: April 25, 1873, \$17,066.55, which amount was included in the non-negotiable note, \$176,573.42, of the State to the Common School Fund.

Another amount, \$7,684.15, was included in the distribution of January, 1917.

This was invoked as a result of our investigation. Our investigation of 1916 resulted in a showing of a balance for clearance of title of \$63,058.54, which was included in the distribution of September, 1917, and is not embraced in the fund covered for the period of this report.

In addition to the above, the sum of \$41,806.11 remains as a balance of collections collected prior to April 30, 1916.

It was held by the Supreme Court in a case taken up from Knox county, under Section 2, in Article VIII of the Constitution, "It is the fund to be derived from the sale of the escheated real estate and not such real estate itself, which becomes part of the Common School Fund." *State ex rel. Attorney-General vs. Meyer*, 63 Ind., p. 33.

Corporation Taxes.

The closing item in the constitutional provisions is, "Taxes on the property of corporations that may be assessed by the General Assembly for common school purposes."

The only mention where the State attempted to exercise this constitutional right to collect a corporation tax, after a prolonged fight in the highest courts, resulted in a failure.

On January 26, 1847, the General Assembly gave a charter to the Terre Haute and Richmond Railroad. One of the provisions in the charter was that after the earnings should reach the full amount invested and ten per centum thereon, and after other conditions, the Legislature might regulate tolls and freights not to exceed fifteen per centum and the surplus, if any, should be paid over to the Treasurer of State for the use of the Common School Fund.

In 1851, the Legislature allowed the company to abandon that portion of the chartered road from Indianapolis to Richmond.

As early as 1867, the matter began to take shape, and in 1872 proceedings were started in the Putnam Circuit Court to collect the tax, with a mistrial, on change of venue, in the Owen Circuit Court.

This railroad case became a chronic matter of public and legislative discussion, but it was not until 1897 that the matter became at issue in the Marion Superior Court, through the efforts of Attorney-General Ketcham against the Indianapolis and Terre Haute Railroad.

This case resulted in a judgment against the company for \$913,000. An appeal to the Supreme Court was taken by the company and the judgment was affirmed by the court in 159 Ind., p. 438.

The company then took an appeal to the U. S. Supreme Court, where the cause was decided May 31, 1904, "that the original charter having been surrendered, the Legislature could not therefore impose an obligation upon the company by virtue of power contained in the surrendered charter." (See 194 U. S. 579, *T. H. & I. R. R. Co. vs. Indiana ex rel. Ketcham*.)

Attorney-General Ketcham attempted to amend the complaint in the Indiana Supreme Court, but the court held that the decision in the U. S. Supreme Court was binding on the Indiana court. (166 Ind., p. 580. *State, ex rel. Ketcham, vs. T. H. & I. R. R. Co.*)

Fines and Forfeitures.

One of the constitutional items accruing to the Common School Fund is "from fines assessed for breaches of the penal laws of the State." Under this act this becomes a local matter in the county where the fine is assessed and paid, and is reported in the annual report of the Auditor to the Superintendent of Public Instruction. Our investigation shows that the accretion to the fund since 1852 is the enormous sum of \$3,586,834.92.

The blank furnished by the Superintendent of Public Instruction also includes the item, "Amount since received from all other sources." This, in the earlier reports, appears to have been a dumping place for receipts by the county auditor, and no doubt the amount determined in our investigation, \$246,662.84, contains amounts covering "fines and forfeitures," which could not be identified.

STATUTORY ACCRETIONS.

In addition to the constitutional provisions there are a number of statutory provisions which are in favor of the Common School Fund, which will now have mention.

Michigan Road Land Funds.

By an act approved June 18, 1852, all the funds then on hand denominated Michigan road land funds, in the hands of the Treasurer of State, and all funds hereafter coming into the hands of the Treasurer from the sale of any unsold Michigan road lands, shall hereafter constitute a part of the Common School Fund.

These lands were embraced in a treaty, October 23, 1826, as a donation of 169,680 acres, with the Pottowottomie Indians to construct a road, 100 feet in width, from Lake Michigan via Indianapolis to a convenient point on the river Ohio.

The road was laid out from Michigan City via Indianapolis, Greensburg, Napoleon to Madison, which was built from the proceeds of sales of the donated lands.

We have not been able to discover any accretions to the Common School Fund by the 1852 act.

However, in an investigation of the Michigan road lands, we found a tract of 80 acres from which the State has not parted its title, and which, when followed up, may result in an accretion to the fund.

Coroner's Find of Property.

Under an act of 1852 (2 R. S. 1852, p. 13), it was provided that money found on dead bodies, after one year, the county treasurer should loan same at interest at not less than seven per cent per annum, to be applied to common schools, and to be equally divided among the townships of the county.

This section was amended under an act approved March 13, 1913, so that such moneys which should not be called for within one year

from the time of receiving same, the Treasurer shall place the same to the credit of the Common School Fund, and further provided that where any such moneys are loaned out, said money, principal and interest, shall become a part of the Common School Fund of the State.

These moneys are listed in the Auditor's annual report to the Superintendent of Public Instruction, under the head of "Other Items."

Estrays and Articles Adrift.

The origin of this item was under the old constitution in an act approved January 15, 1844, and the law was renewed by re-enactment in 1852, under the 1851 constitution. (See 1 R. S. 1852, p. 276.) This item is listed by the county auditor, in his May 31st annual report to the Superintendent of Public Instruction, under the head of "Other Items."

In the case of Board of Commissioners of Tippecanoe County vs. The State, ex rel. Attorney-General, November term, 1883, it was decided that the act is not inconsistent with the constitution, and the moneys arising from the sale of stray animals and property taken adrift, become a part of the Common School Fund of the State.

Veterinarian Board Excess Fees.

Under an act approved March 4, 1905, providing for a State Board of Veterinary Medical Examiners, after providing for a certain registration and other fees, and the payment of expenses necessarily incurred by the board, it is provided that "All moneys received by the board as fees in excess of the compensation and expenses of said board and Secretary, shall be paid into the State Treasury for the benefit of the Common School Fund of the State, and all penalties imposed by this act shall also, when collected, be paid into this fund."

Our investigation shows that only \$8.82 has accreted to the Common School Fund, which was included in the distribution of 1908.

NOTE: The fees of the State Veterinarian should not be confused with the fees of the State Board of Veterinarian Examiners. That officer is not even a member of the Veterinarian Board.

Optometry Surplus Fees.

Under the provisions of an act approved March 9, 1907, creating a Board of Registration and Examination in Optometry, in the section covering compensation and expenses, and providing for payment of the prosecution of violations of the act, and the annual report to the Governor on the first Monday in January, it is provided, "That all moneys in excess of \$500, as shown by such report, on hand and unexpended, shall be paid into the Common School Fund."

Our investigation shows the following payments under the law, as accretions to the Common School Fund, viz.:

| | | |
|------------|----------|----------|
| 1910 | \$336 16 | |
| 1913 | 228 93 | |
| 1914 | 400 08 | |
| | | <hr/> |
| | | \$965 17 |

all of which was distributed to the counties in January, 1917.

Hydrophobia Fund.

The act approved March 2, 1911, provided for the annual payment by the county auditor to the Auditor of State of 5 per cent of the surplus dog tax collected from the townships of the county.

This becomes a state fund to provide means to give the Pasteur treatment to persons infected with hydrophobia.

The act provides that, if at the end of the fiscal year, such fund shall exceed \$3,000, the surplus shall be turned into the School Fund of the State.

Our investigation shows the following accretions to the fund from annual excess of the Hydrophobia Fund, viz.:

| | | |
|------------|------------|------------|
| 1913 | \$2,514 19 | |
| 1915 | 364 96 | |
| 1916 | 531 10 | |
| | | <hr/> |
| | | \$3,410 25 |

which were included in the distribution of January, 1917.

Transient Merchant's License.

This fee, which is likewise reported by the county auditor in his annual report to the Superintendent of Public Instruction, is authorized under a law without the Governor's signature, March 12, 1901. The act has been declared constitutional, and all fees collected under the act must be paid into the Common School Fund of the State.

The provisions of the act concerning the transient merchant are renewed under the "Gentry Act." (Acts 1917, p. 134.)

Exhibition License.

Under the provisions of the "Gentry Act" (Acts 1917, p. 134) all sorts of menageries, circuses, and exhibitions are required to pay a fixed license fee per diem, and each theater and moving picture show shall pay an annual license fee of \$5.00 per year.

This act went into effect, under proclamation of the Governor, on May 31, 1917, 8:20 a. m.

The act repealed the acts of June 15, 1852, and that of 1857, which provided that the license fees collected should be paid to organized agricultural societies of the county, and instead it now becomes a part of the Common School Fund.

These accretions are included in the auditor's report to the Superintendent of Public Instruction.

Summary.

The following statement shows the total result of our investigation for the period from June, 1866, to May 31, 1917:

| | | |
|--|--------------|----------------|
| U. S. surplus revenue..... | \$573,502 45 | |
| Bank Tax Fund..... | 55,959 30 | |
| Saline Fund | 48,849 57 | |
| Seminary Fund | 101,587 94 | |
| Sinking Fund | 4,978,407 77 | |
| Fines and forfeitures..... | 3,586,834 92 | |
| Unclaimed fees | 5,721 49 | |
| Other sources | 246,662 84 | |
| | <hr/> | |
| Total receipts | | \$9,597,526 28 |
| Deductions, losses, etc..... | | 31,081 12 |
| | | <hr/> |
| Balance of Fund, May 31, 1917..... | | \$9,566,445 16 |
| | | <hr/> |
| NOTE: Amount of Funds with counties in 1866 | | \$1,454,207 72 |
| Distribution to, and accretion by, coun- ties since 1866..... | | 8,112,237 44 |
| | | <hr/> |
| Amount of Fund with counties May 31, 1917 | | \$9,566,445 16 |

NOTE: The items of Transfers, to and from, \$711,150.00, are not included in the above statement.

THE COMMON SCHOOL FUND.

Table 1.

| COUNTIES. | Year Erected. | United States Surplus Revenue, Act 1837. | Bank Tax Fund, 1845 to 1853. | Saline Fund, 1845 to 1853. | Sale of Seminary Fund, Act 1852. |
|------------------|---------------|--|------------------------------------|----------------------------------|--|
| Adams..... | 1835 | \$2,125 60 | \$251.97 | \$234 04 | \$1,711 65 |
| Allen..... | 1823 | 5,774 56 | 766 77 | 676 73 | 2,515 00 |
| Bartholomew..... | 1821 | 7,737 20 | 770 18 | 658 83 | 1,822 64 |
| Benton..... | 1840 | ..... | 310 40 | 268 47 | 139 54 |
| Blackford..... | 1838 | 694 92 | 123 29 | 111 14 | ..... |
| Boone..... | 1830 | 5,604 51 | 582 43 | 511 27 | 810 00 |
| Brown..... | 1836 | 2,125 60 | 211 23 | 183 24 | 515 90 |
| Carroll..... | 1828 | 6,001 29 | 613 23 | 555 81 | 772 00 |
| Cass..... | 1829 | 6,993 24 | 571 10 | 490 52 | ..... |
| Clark..... | 1801 | 11,060 24 | 903 72 | 755 22 | 852 15 |
| Clay..... | 1825 | 3,967 79 | 386 64 | 342 17 | 410 00 |
| Clinton..... | 1830 | 5,136 88 | 598 83 | 527 30 | 1,175 00 |
| Crawford..... | 1818 | 3,996 14 | 304 01 | 270 41 | 705 75 |
| Daviess..... | 1817 | 5,569 08 | 550 67 | 462 92 | 539 09 |
| Dearborn..... | 1803 | 12,462 92 | 1,042 61 | 930 81 | 500 00 |
| Decatur..... | 1822 | 9,444 77 | 795 54 | 692 71 | 820 00 |
| Dekalb..... | 1835 | 2,125 60 | 369 30 | 338 65 | 545 56 |
| Delaware..... | 1827 | 5,724 96 | 594 80 | 520 93 | 1,273 65 |
| Dubois..... | 1818 | 2,706 60 | 343 83 | 306 71 | ..... |
| Elkhart..... | 1830 | 5,831 24 | 684 42 | 580 23 | 3,236 22 |
| Fayette..... | 1819 | 9,225 13 | 623 58 | 528 58 | 735 00 |
| Floyd..... | 1819 | 8,913 37 | 698 83 | 621 03 | 2,737 78 |
| Fountain..... | 1826 | 11,350 74 | 769 96 | 665 70 | ..... |
| Franklin..... | 1810 | 11,010 64 | 900 17 | 848 03 | 2,528 65 |
| Fulton..... | 1835 | 2,125 60 | 285 24 | 250 18 | 193 34 |
| Gibson..... | 1813 | 7,630 92 | 596 16 | 525 99 | 812 95 |
| Grant..... | 1831 | 3,294 69 | 496 64 | 444 55 | ..... |
| Greene..... | 1821 | 4,959 74 | 592 24 | 516 04 | 616 47 |
| Hamilton..... | 1823 | 6,235 11 | 674 91 | 585 65 | 1,562 40 |
| Hancock..... | 1827 | 6,001 29 | 500 66 | 437 95 | 1,075 00 |
| Harrison..... | 1808 | 11,081 49 | 800 04 | 690 46 | 647 92 |
| Hendricks..... | 1823 | 9,940 75 | 741 98 | 644 97 | ..... |
| Henry..... | 1822 | 12,505 65 | 969 37 | 838 82 | 1,100 00 |
| Howard..... | 1844 | ..... | 1,298 40 | 1,153 98 | 214 82 |
| Huntington..... | 1832 | 2,125 60 | 351 30 | 321 55 | 1,302 63 |
| Jackson..... | 1815 | 6,936 56 | 609 62 | 525 10 | 762 00 |
| Jasper..... | 1835 | ..... | 854 06 | 737 95 | 201 94 |
| Jay..... | 1835 | 1,430 68 | 299 85 | 272 26 | ..... |
| Jefferson..... | 1810 | 13,334 63 | 1,169 24 | 1,007 21 | 3,413 97 |
| Jennings..... | 1817 | 5,887 93 | 604 65 | 522 10 | 295 00 |
| Johnson..... | 1823 | 8,304 03 | 682 85 | 589 71 | 1,045 00 |
| Knox..... | 1790 | 8,821 26 | 670 54 | 570 58 | 1,170 62 |
| Kosciusko..... | 1835 | 2,125 60 | 524 13 | 452 02 | 2,203 36 |
| Lagrange..... | 1832 | 4,322 06 | 431 23 | 374 35 | 751 55 |
| Lake..... | 1836 | 2,125 60 | 195 10 | 176 51 | 287 91 |
| Laporte..... | 1832 | 8,133 98 | 761 77 | 656 80 | 4,082 35 |
| Lawrence..... | 1818 | 10,202 91 | 706 23 | 610 47 | 2,002 27 |
| Madison..... | 1823 | 6,192 60 | 601 34 | 540 94 | ..... |
| Marion..... | 1822 | 14,560 40 | 1,242 48 | 1,077 34 | 968 39 |
| Marshall..... | 1835 | 2,125 60 | 260 95 | 235 17 | 254 54 |
| Martin..... | 1820 | 3,238 00 | 290 93 | 258 59 | 289 50 |
| Miami..... | 1832 | 3,145 89 | 517 92 | 471 21 | 1,507 13 |
| Monroe..... | 1818 | 7,935 59 | 586 18 | 503 73 | ..... |
| Montgomery..... | 1823 | 13,625 13 | 962 88 | 836 97 | 1,820 00 |
| Morgan..... | 1822 | 8,729 15 | 729 81 | 633 39 | 1,110 00 |
| Newton..... | 1859 | ..... | ..... | ..... | ..... |

Table 1—Continued.

| COUNTIES. | Year Erected. | United States Surplus Revenue, Act 1837. | Bank Tax Fund, 1845 to 1853. | Saline Fund, 1845 to 1853. | Sale of Seminary Fund, Act 1852. |
|------------------|---------------|--|------------------------------------|----------------------------------|--|
| Noble..... | 1835 | \$2,125 60 | \$393 40 | \$344 92 | \$1,023 50 |
| Ohio..... | 1844 | 3,330 33 | 272 73 | 224 16 | 161 25 |
| Orange..... | 1815 | 7,581 33 | 624 55 | 535 31 | 1,398 04 |
| Owen..... | 1819 | 6,143 00 | 596 88 | 516 60 | 1,097 70 |
| Parke..... | 1821 | 11,102 75 | 841 97 | 733 50 | 192 08 |
| Perry..... | 1814 | 4,371 66 | 353 83 | 317 76 | 114 00 |
| Pike..... | 1817 | 4,194 53 | 365 27 | 321 45 | 2,200 39 |
| Porter..... | 1835 | 2,805 80 | 290 23 | 256 49 | 1,097 03 |
| Posey..... | 1814 | 8,020 62 | 737 83 | 634 96 | 1,656 85 |
| Pulaski..... | 1835 | ..... | 576 03 | 500 46 | 407 60 |
| Putnam..... | 1822 | 13,540 11 | 939 57 | 808 97 | 2,745 54 |
| Randolph..... | 1818 | 7,170 38 | 692 43 | 620 04 | 663 43 |
| Ripley..... | 1818 | 6,986 16 | 729 48 | 645 88 | 991 20 |
| Rush..... | 1822 | 14,716 28 | 980 55 | 837 58 | 1,348 79 |
| Scott..... | 1820 | 4,180 36 | 314 29 | 267 37 | 282 00 |
| Shelby..... | 1822 | 10,783 91 | 818 10 | 715 45 | 184 00 |
| Spencer..... | 1818 | 4,534 62 | 433 96 | 377 77 | 2,534 70 |
| Starke..... | 1835 | ..... | 158 01 | 135 90 | ..... |
| St. Joseph..... | 1830 | 6,270 54 | 640 56 | 554 59 | 1,843 44 |
| Steuben..... | 1835 | 2,125 60 | 303 50 | 277 93 | 935 49 |
| Sullivan..... | 1817 | 6,674 40 | 553 82 | 472 84 | 1,439 72 |
| Switzerland..... | 1814 | 8,800 01 | 601 91 | 536 56 | 655 25 |
| Tippecanoe..... | 1826 | 13,129 16 | 1,135 39 | 959 49 | 1 00 |
| Tipton..... | 1844 | ..... | 850 06 | 747 62 | 276 03 |
| Union..... | 1821 | 7,630 92 | 429 45 | 362 05 | 1,329 10 |
| Vanderburgh..... | 1818 | 4,392 92 | 602 18 | 531 36 | 8,455 12 |
| Vermillion..... | 1824 | 8,289 86 | 566 00 | 483 17 | 995 48 |
| Vigo..... | 1818 | 10,047 03 | 825 41 | 726 23 | 7,600 00 |
| Wabash..... | 1832 | 2,125 60 | 553 93 | 501 50 | 2,166 85 |
| Warren..... | 1827 | 6,220 94 | 430 08 | 372 45 | 800 00 |
| Warrick..... | 1813 | 4,959 74 | 474 41 | 407 70 | 1,264 40 |
| Washington..... | 1814 | 12,541 08 | 921 71 | 819 12 | 820 70 |
| Wayne..... | 1810 | 21,794 55 | 1,420 69 | 1,221 17 | 70 00 |
| Wells..... | 1835 | 2,125 60 | 231 90 | 216 64 | 415 07 |
| White..... | 1834 | 2,125 60 | 217 32 | 193 77 | 385 55 |
| Whitley..... | 1835 | ..... | 1,305 66 | 1,126 82 | ..... |
| Total..... | ..... | \$573,502 45 | \$55,959 30 | \$48,849 57 | \$101,587 94 |

THE COMMON SCHOOL FUND.

Table 2.

SINKING FUND DISTRIBUTIONS.

| COUNTIES. | 1859. | 1872. | 1873. | 1889. | 1908. | 1917 (Jan.) | Total. |
|------------------|------------|------------|----------|-------------|----------|-------------|-------------|
| Adams..... | \$3,636 99 | \$3,869 88 | \$455 28 | \$31,766 40 | \$442 77 | \$373 00 | \$40,544 32 |
| Allen..... | | 14,787 96 | 1,739 76 | 112,301 13 | 1,550 97 | 1,508 00 | 131,887 82 |
| Bartholomew..... | 3,390 93 | 7,185 22 | 845 32 | 43,171 45 | 404 03 | 365 00 | 55,361 95 |
| Benton..... | 2,024 10 | 1,909 10 | 224 60 | 22,708 00 | 211 49 | 182 00 | 27,259 29 |
| Blackford..... | 3,646 27 | 2,132 48 | 250 88 | 17,847 21 | 280 76 | 245 00 | 24,402 60 |
| Boone..... | 6,363 17 | 7,681 62 | 903 72 | 50,116 45 | 417 65 | 347 00 | 65,829 61 |
| Brown..... | 2,519 04 | 2,951 54 | 347 24 | 16,448 00 | 171 28 | 138 00 | 22,575 10 |
| Carroll..... | 5,876 33 | 5,491 68 | 646 08 | 38,791 61 | 322 67 | 240 00 | 51,368 37 |
| Cass..... | 5,469 57 | 8,225 62 | 967 72 | 59,706 89 | 606 54 | 486 00 | 75,462 34 |
| Clark..... | 2,211 84 | 8,421 80 | 990 80 | 51,311 63 | 635 19 | 495 00 | 64,066 26 |
| Clay..... | 5,527 98 | 6,488 56 | 763 36 | 55,531 10 | 642 23 | 515 00 | 69,468 23 |
| Clinton..... | 7,850 59 | 5,892 20 | 693 20 | 50,604 70 | 475 76 | 390 00 | 65,906 45 |
| Crawford..... | 2,565 29 | 3,349 34 | 394 04 | 22,576 83 | 243 60 | 199 00 | 29,328 10 |
| Daviess..... | 10,556 23 | 5,693 98 | 669 88 | 39,258 00 | 569 85 | 459 00 | 57,206 94 |
| Dearborn..... | 6,977 98 | 8,199 44 | 964 64 | 45,488 88 | 400 51 | 304 00 | 62,335 45 |
| Decatur..... | 3,043 30 | 6,478 02 | 762 12 | 37,428 85 | 298 90 | 279 00 | 48,290 19 |
| Dekalb..... | 9,928 61 | 5,836 78 | 686 68 | 45,037 05 | 423 69 | 364 00 | 62,276 81 |
| Delaware..... | 4,892 72 | 6,470 20 | 761 20 | 49,482 42 | 843 69 | 857 00 | 63,307 23 |
| Dubois..... | 4,387 33 | 4,289 98 | | 30,797 18 | 410 85 | 352 00 | 40,237 34 |
| Elkhart..... | 7,056 92 | 8,848 84 | 1,041 04 | 71,111 88 | 781 17 | 710 00 | 89,549 85 |
| Fayette..... | | 3,561 84 | | 25,142 03 | 214 13 | 204 00 | 29,122 00 |
| Floyd..... | 2,236 69 | 7,922 00 | 932 00 | 50,123 73 | 564 87 | 511 00 | 62,290 29 |
| Fountain..... | | 5,572 26 | 655 56 | 38,660 44 | 348 56 | 285 00 | 45,521 82 |
| Franklin..... | 584 40 | 6,875 82 | 808 92 | 33,683 05 | 270 78 | 225 00 | 42,447 97 |
| Fulton..... | 7,244 85 | 4,326 84 | 509 04 | 31,307 30 | 309 23 | 258 00 | 43,955 26 |
| Gibson..... | | 5,906 14 | 694 84 | 43,258 85 | 560 46 | 475 00 | 50,895 29 |
| Grant..... | 10,209 68 | 6,285 58 | 739 48 | 53,140 80 | 1,006 70 | 780 00 | 72,162 24 |
| Greene..... | 5,813 41 | 6,634 76 | 780 56 | 41,152 75 | 675 10 | 634 00 | 55,690 58 |
| Hamilton..... | 5,931 37 | 7,099 98 | 835 28 | 46,691 30 | 492 02 | 370 00 | 61,411 95 |
| Hancock..... | 4,688 90 | 5,141 82 | 604 92 | 32,371 28 | 326 07 | 240 00 | 43,372 99 |
| Harrison..... | 3,986 89 | 6,770 42 | 796 52 | 34,739 70 | 388 77 | 320 00 | 47,002 30 |
| Hendricks..... | 1,502 50 | 6,894 18 | 811 08 | 40,977 85 | 341 28 | 289 00 | 50,815 89 |
| Henry..... | 304 88 | 7,815 24 | 919 44 | 46,450 80 | 397 75 | 428 00 | 56,316 11 |
| Howard..... | 7,012 99 | 5,387 98 | 633 88 | 44,111 50 | 508 04 | 523 00 | 58,177 39 |
| Huntington..... | 8,187 57 | 6,472 24 | 761 44 | 52,688 95 | 516 44 | 431 00 | 69,057 64 |
| Jackson..... | 5,253 29 | 6,451 16 | 758 96 | 40,285 50 | 444 41 | 402 00 | 53,595 32 |
| Jasper..... | 4,464 08 | 2,160 36 | 254 16 | 19,581 63 | 260 33 | 227 00 | 26,947 56 |
| Jay..... | 9,005 15 | 5,100 00 | 600 00 | 42,311 48 | 468 77 | 372 00 | 57,855 40 |
| Jefferson..... | | 10,111 94 | 1,189 44 | 44,111 50 | 382 31 | 293 00 | 56,088 19 |
| Jennings..... | 4,581 56 | 5,514 12 | 648 72 | 26,971 19 | 273 95 | 230 00 | 38,219 54 |
| Johnson..... | 1,870 54 | 6,244 44 | 734 64 | 35,271 70 | 333 94 | 289 00 | 44,744 26 |
| Knox..... | | 7,330 06 | 862 36 | 48,863 00 | 674 63 | 735 00 | 58,465 05 |
| Kosciusko..... | 10,608 85 | 8,000 54 | 941 24 | 54,110 00 | 485 39 | 411 00 | 74,557 02 |
| Lagrange..... | 3,679 34 | 4,810 32 | 565 92 | 28,712 95 | 257 10 | 218 00 | 38,243 63 |
| Lake..... | 5,048 69 | 4,195 26 | 493 56 | 34,025 55 | 958 92 | 1,722 00 | 46,443 98 |
| Laporte..... | 2,372 43 | 9,201 08 | 1,082 48 | 61,434 05 | 1,021 43 | 765 00 | 75,876 47 |
| Lawrence..... | | 4,973 52 | 585 12 | 29,755 05 | 545 32 | 517 09 | 36,376 01 |
| Madison..... | 7,765 99 | 7,741 80 | 910 80 | 55,188 60 | 1,222 19 | 1,086 00 | 73,915 38 |
| Marion..... | 8,334 78 | 22,183 30 | 2,719 88 | 255,427 92 | 3,476 21 | 3,597 00 | 295,739 09 |
| Marshall..... | 8,716 42 | 6,871 74 | 808 44 | 42,872 63 | 429 74 | 384 00 | 60,082 97 |
| Martin..... | 3,547 09 | 3,775 02 | 444 12 | 21,593 00 | 269 43 | 216 00 | 29,544 66 |
| Miami..... | 9,135 74 | 7,157 68 | 842 08 | 48,717 25 | 525 36 | 397 00 | 66,775 11 |
| Monroe..... | 3,956 81 | 4,817 12 | 566 72 | 29,062 70 | 388 65 | 401 00 | 39,193 00 |
| Montgomery..... | | 8,080 10 | 950 60 | 57,345 73 | 474 29 | 409 00 | 67,259 72 |
| Morgan..... | 58 16 | 5,959 52 | 701 12 | 34,003 69 | 374 91 | 333 00 | 41,430 40 |
| Newton..... | | 1,981 86 | 233 16 | 16,120 05 | 179 62 | 165 00 | 18,679 69 |
| Noble..... | 9,405 20 | 6,932 26 | 815 56 | 44,796 56 | 383 07 | 318 00 | 62,650 65 |
| Ohio..... | 4,063 81 | 1,984 58 | 233 48 | 9,583 10 | 72 08 | 53 00 | 15,990 05 |
| Orange..... | 358 50 | 4,588 98 | 539 98 | 25,091 00 | 314 92 | 263 00 | 31,156 38 |
| Owen..... | 3,685 83 | 5,486 58 | 645 48 | 26,402 77 | 258 92 | 209 00 | 36,688 58 |

Table 2—Continued.
SINKING FUND DISTRIBUTIONS.

| COUNTIES. | 1859. | 1872. | 1873. | 1889. | 1908. | 1917 (Jan.) | Total. |
|------------------|--------------|--------------|-------------|----------------|-------------|-------------|----------------|
| Parke..... | \$2,995 23 | \$6,176 44 | \$726 64 | \$37,778 65 | \$386 95 | \$309 00 | \$48,372 91 |
| Perry..... | 5,526 46 | 5,032 34 | 592 04 | 29,033 55 | 378 20 | 299 00 | 40,861 59 |
| Pike..... | 289 62 | 4,684 86 | 551 16 | 32,043 35 | 388 18 | 305 00 | 38,262 17 |
| Porter..... | 3,414 50 | 4,740 28 | 557 68 | 33,471 70 | 343 92 | 305 00 | 42,833 08 |
| Posey..... | 4,293 52 | 6,522 90 | 767 40 | 37,742 20 | 405 44 | 324 00 | 50,055 46 |
| Pulaski..... | 3,780 36 | 2,652 68 | 312 08 | 19,749 25 | 277 41 | 228 00 | 26,999 78 |
| Putnam..... | | 7,314 76 | 860 56 | 41,437 00 | 347 97 | 289 00 | 50,249 29 |
| Randolph..... | 270 60 | 7,773 08 | 914 48 | 51,552 10 | 480 81 | 414 00 | 61,405 07 |
| Ripley..... | 9,117 58 | 7,132 18 | 939 08 | 35,184 30 | 327 66 | 304 00 | 53,004 80 |
| Rush..... | | 5,992 84 | 705 04 | 37,479 85 | 298 19 | 253 00 | 44,728 92 |
| Scott..... | 1,513 32 | 2,676 82 | 314 92 | 13,124 85 | 161 19 | 138 00 | 17,931 10 |
| Shelby..... | 6,255 45 | 7,443 28 | 875 68 | 47,186 85 | 432 44 | 386 00 | 62,579 70 |
| Spencer..... | 4,951 38 | 6,119 32 | 719 92 | 39,666 10 | 387 71 | 303 00 | 52,147 43 |
| Starke..... | 1,483 22 | 1,321 92 | 155 52 | 12,855 20 | 205 15 | 201 00 | 16,222 01 |
| St. Joseph..... | | 8,609 48 | 1,012 88 | 75,732 20 | 1,241 03 | 1,404 00 | 87,999 59 |
| Steuben..... | 4,454 43 | 4,370 36 | 514 16 | 27,904 00 | 229 39 | 197 00 | 37,669 34 |
| Sullivan..... | 7,708 16 | 6,274 02 | 738 12 | 38,908 20 | 555 77 | 524 00 | 54,708 27 |
| Switzerland..... | 432 90 | 4,125 56 | 485 36 | 23,750 10 | 170 34 | 134 00 | 29,098 26 |
| Tippecanoe..... | 727 29 | 11,395 10 | 1,340 60 | 69,173 40 | 675 40 | 569 00 | 83,880 79 |
| Tipton..... | 4,856 33 | 4,064 02 | 478 12 | 33,049 00 | 303 24 | 260 00 | 43,010 71 |
| Union..... | | 2,155 94 | 253 64 | 14,699 00 | 84 70 | 76 00 | 17,269 28 |
| Vanderburgh..... | | 11,269 30 | 1,325 80 | 87,348 55 | 1,380 85 | 1,334 00 | 102,658 50 |
| Vermillion..... | | 3,685 60 | 433 60 | 24,092 60 | 271 60 | 406 00 | 28,889 40 |
| Vigo..... | 205 02 | 11,406 66 | 1,341 96 | 91,743 00 | 1,286 88 | 1,394 00 | 107,377 52 |
| Wabash..... | 9,640 42 | 7,243 70 | 852 20 | 49,701 09 | 497 48 | 385 00 | 68,319 89 |
| Warren..... | 711 61 | 3,469 36 | 408 16 | 21,199 45 | 172 51 | 148 00 | 26,109 09 |
| Warrick..... | 387 61 | 6,002 02 | 706 12 | 36,561 63 | 413 54 | 360 00 | 44,430 92 |
| Washington..... | 539 72 | 6,288 30 | 739 80 | 31,023 09 | 331 18 | 274 00 | 39,196 09 |
| Wayne..... | | 11,576 32 | 1,361 92 | 73,356 48 | 574 14 | 573 00 | 87,441 86 |
| Wells..... | 6,854 49 | 4,618 90 | 543 40 | 37,662 05 | 405 44 | 319 00 | 50,403 28 |
| White..... | 1,972 88 | 3,588 36 | 422 16 | 29,361 54 | 311 99 | 282 00 | 35,938 93 |
| Whitley..... | 7,018 95 | 4,895 66 | 575 96 | 33,588 30 | 290 15 | 253 64 | 46,622 66 |
| Total..... | \$350,942 63 | \$569,147 04 | \$66,244 70 | \$3,904,783 22 | \$45,546 54 | \$41,743 64 | \$4,978,407 77 |

THE COMMON SCHOOL FUND.

Table 3.

| COUNTIES. | Fines and Forfeitures. | Unclaimed Fees. | Other Sources. | Transfers IN Act, 1901. | Total Accretions. |
|------------------|------------------------|-----------------|----------------|-------------------------|-------------------|
| Adams..... | \$22,031 12 | | \$2,054 45 | \$2,000 00 | \$70,953 15 |
| Allen..... | 139,280 43 | | 6,315 03 | 8,000 00 | 295,216 34 |
| Bartholomew..... | 30,760 37 | | 285 92 | | 97,397 09 |
| Benton..... | 18,873 45 | | 1,704 56 | 7,000 00 | 55,555 71 |
| Blackford..... | 36,648 25 | | 947 28 | | 62,927 48 |
| Boone..... | 35,402 52 | \$9 50 | 1,448 87 | | 110,198 71 |
| Brown..... | 9,878 39 | | 1,432 92 | 1,600 00 | 38,522 38 |
| Carroll..... | 14,169 22 | | 2,302 52 | 7,000 00 | 82 782 44 |
| Cass..... | 38,308 08 | | 2,364 45 | | 124,189 73 |
| Clark..... | 32,413 38 | | 1,189 65 | | 111,240 62 |
| Clay..... | 34,434 46 | | 965 39 | 3,000 00 | 112,974 68 |
| Clinton..... | 42,129 73 | | 4,296 51 | | 119,770 70 |
| Crawford..... | 14,390 60 | | 529 90 | 500 00 | 50,024 91 |
| Daviess..... | 36,368 88 | 171 85 | 1,464 14 | 146,000 00 | 248,333 57 |
| Dearborn..... | 28,803 20 | 173 63 | 713 45 | | 106,962 07 |
| Decatur..... | 28,690 65 | | 1,236 87 | 5,000 00 | 94,970 73 |
| Dekalb..... | 21,891 68 | | 2,318 50 | | 89,866 10 |
| Delaware..... | 86,690 78 | | 1,905 69 | | 160,018 04 |
| Dubois..... | 41,138 44 | 1 30 | 666 07 | | 85,400 29 |
| Elkhart..... | 51,984 85 | 446 78 | 2,619 66 | | 154,935 25 |
| Fayette..... | 18,327 44 | | 760 55 | | 59,322 28 |
| Floyd..... | 27,103 90 | 164 20 | 356 83 | | 102,886 23 |
| Fountain..... | 24,262 00 | 38 | 2,088 32 | 10,000 00 | 94,658 92 |
| Franklin..... | 21,742 81 | 173 44 | 1,331 22 | 3,000 00 | 83,982 93 |
| Fulton..... | 10,764 72 | | 617 80 | | 58,192 14 |
| Gibson..... | 45,675 64 | 193 40 | 3,727 89 | 2,000 00 | 112,058 24 |
| Grant..... | 76,051 56 | | 13,829 09 | 28,700 00 | 194,978 77 |
| Greene..... | 57,757 98 | | 1,735 60 | 48,000 00 | 169,868 65 |
| Hamilton..... | 31,076 95 | | 463 44 | 12,000 00 | 114,018 41 |
| Hancock..... | 30,479 83 | | 382 07 | | 82,249 79 |
| Harrison..... | 17,524 36 | 139 62 | 1,467 84 | 35,000 00 | 114,354 03 |
| Hendricks..... | 30,670 80 | | 1,713 72 | 30,000 00 | 124,528 11 |
| Henry..... | 52,594 00 | | 101 89 | | 124,425 84 |
| Howard..... | 40,604 22 | 6 30 | 3,699 65 | | 105,154 76 |
| Huntington..... | 27,576 93 | | 510 19 | | 101,245 84 |
| Jackson..... | 35,501 25 | | 1,037 22 | | 98,967 07 |
| Jasper..... | 11,350 70 | 8 50 | 2,182 35 | 8,000 00 | 50,283 06 |
| Jay..... | 32,665 60 | 7 16 | 2,388 99 | 1,500 00 | 96,419 94 |
| Jefferson..... | 47,657 82 | 65 91 | 372 87 | | 123,109 84 |
| Jennings..... | 16,952 67 | 79 35 | 846 79 | | 63,409 03 |
| Johnson..... | 34,321 40 | | 2,217 34 | | 91,904 50 |
| Knox..... | 75,485 17 | | 8,694 04 | 40,000 00 | 193,877 26 |
| Kosciusko..... | 38,114 32 | 345 33 | 94 40 | 15,000 00 | 133,416 18 |
| Lagrange..... | 16,265 58 | | 1,061 21 | | 61,449 61 |
| Lake..... | 97,208 19 | 47 56 | 1,732 22 | | 148,217 07 |
| Laporte..... | 51,381 28 | 16 90 | 2,928 54 | | 143,838 09 |
| Lawrence..... | 43,481 16 | 35 | 35 08 | 6,000 00 | 99,414 48 |
| Madison..... | 59,742 59 | | 1,111 65 | | 142,104 50 |
| Marion..... | 365,603 65 | | 47,851 18 | | 727,042 53 |
| Marshall..... | 25,525 46 | | 1,310 02 | | 89,794 71 |
| Martin..... | 12,739 57 | | 676 32 | 82,000 00 | 129,337 57 |
| Miami..... | 37,303 34 | 171 57 | 2,190 20 | 10,000 00 | 122,082 37 |
| Monroe..... | 26,954 26 | | 1,993 90 | 5,000 00 | 82,166 66 |
| Montgomery..... | 45,445 80 | 70 92 | 2,639 58 | | 132,661 00 |
| Morgan..... | 33,207 21 | 632 99 | 498 19 | 5,000 00 | 91,971 14 |
| Newton..... | 12,237 64 | | 91 96 | 5,000 00 | 36 009 29 |

Table 3—Continued.

| COUNTIES. | Fines and Forfeitures. | Unclaimed Fees. | Other Sources. | Transfers IN Act, 1901. | Total Accretions. |
|------------------|------------------------------|-----------------|----------------|-------------------------------|-------------------|
| Noble..... | \$24,469 66 | | \$2,044 00 | | \$93,051 73 |
| Ohio..... | 4,488 60 | | 743 30 | | 25,210 42 |
| Orange..... | 17,962 93 | \$58 85 | 450 44 | | 59,767 83 |
| Owen..... | 24,093 61 | 89 42 | 703 24 | \$4,000 00 | 73,929 03 |
| Parke..... | 22,783 29 | 50 | 1,115 56 | 28,000 00 | 113,142 56 |
| Perry..... | 20,388 24 | | 886 11 | 2,000 00 | 69,293 19 |
| Pike..... | 37,110 53 | 34 78 | 3,906 44 | 4,400 00 | 90,795 56 |
| Porter..... | 22,259 10 | | 1,421 48 | | 70,963 21 |
| Posey..... | 56,312 77 | | 3,840 39 | | 121,258 88 |
| Pulaski..... | 7,143 66 | | 208 81 | | 35,836 34 |
| Putnam..... | 32,608 63 | | 4,947 69 | | 105,839 80 |
| Randolph..... | 63,247 57 | | 1,126 28 | | 134,925 20 |
| Ripley..... | 26,878 41 | | 2,155 54 | | 91,391 47 |
| Rush..... | 31,040 50 | 18 39 | 1,313 04 | | 94,984 05 |
| Scott..... | 9,626 18 | | 2,604 82 | 7,500 00 | 42,706 12 |
| Shelby..... | 36,983 11 | | 106 49 | 15,000 00 | 127,170 76 |
| Spencer..... | 25,661 83 | 237 57 | 517 60 | | 86,445 48 |
| Starke..... | 7,520 39 | | 872 98 | 35,450 00 | 60,359 29 |
| St. Joseph..... | 54,169 88 | | 10,388 12 | | 161,866 72 |
| Steuben..... | 17,106 18 | 21 00 | 690 53 | | 59,129 57 |
| Sullivan..... | 45,842 61 | 12 95 | 85 83 | | 109,790 44 |
| Switzerland..... | 14,557 64 | | 246 15 | | 54,495 78 |
| Tippecanoe..... | 63,734 89 | 1,425 44 | 2,462 60 | | 166,728 76 |
| Tipton..... | 24,386 55 | 10 62 | 871 27 | 24,000 00 | 94,152 86 |
| Union..... | 8,148 46 | | 311 70 | | 35,480 96 |
| Vanderburgh..... | 127,414 45 | | 19,325 15 | | 263,379 68 |
| Vermillion..... | 31,048 67 | 49 00 | 6,886 99 | 15,000 00 | 92,208 57 |
| Vigo..... | 82,190 68 | | 2,467 37 | | 211,234 24 |
| Wabash..... | 39,774 21 | 272 50 | 385 78 | 33,500 00 | 147,600 26 |
| Warren..... | 15,171 77 | | 2,041 82 | | 51,146 15 |
| Warrick..... | 29,720 35 | 30 09 | 2,867 63 | 6,000 00 | 90,155 24 |
| Washington..... | 26,119 40 | | 160 47 | | 80,578 57 |
| Wayne..... | 85,500 92 | 533 44 | 10,091 24 | | 208,073 87 |
| Wells..... | 22,625 04 | | 4,615 53 | 10,000 00 | 90,633 06 |
| White..... | 14,743 92 | | 1,966 99 | | 55,572 08 |
| Whitley..... | 18,353 01 | | 331 48 | | 67,739 63 |
| Total..... | \$3,586,834 92 | \$5,721 49 | \$246,662 84 | \$711,150 00 | \$10,308,676 28 |

THE COMMON SCHOOL FUND.

Table 4.

| COUNTIES. | Trans- fers OUT. | Losses Prior to 1843. | Total Deduc- tions. | Balance June 1, 1917. | Basic Balances of 1866. | Increase in 51 Years. |
|------------------|------------------------|-----------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| Adams..... | | | | \$70,953 15 | \$9,818 02 | \$59,135 13 |
| Allen..... | | \$2,042 79 | \$2,042 79 | 293,173 55 | 16,779 87 | 268,393 68 |
| Bartholomew..... | | | | 97,397 09 | 18,860 01 | 78,528 08 |
| Benton..... | | | | 55,555 71 | 2,602 97 | 45,952 74 |
| Blackford..... | | | | 62,927 48 | 5,468 97 | 57,458 51 |
| Boone..... | | | | 110,198 71 | 17,278 35 | 92,920 36 |
| Brown..... | | | | 38,522 38 | 6,267 51 | 30,654 87 |
| Carroll..... | \$12,000 00 | 2,049 83 | 14,049 83 | 68,732 61 | 13,572 52 | 60,160 09 |
| Cass..... | 2,500 00 | | 2,500 00 | 121,689 73 | 15,687 01 | 108,502 72 |
| Clark..... | | 1,507 69 | 1,507 69 | 109,732 93 | 17,980 24 | 91,752 69 |
| Clay..... | | | | 112,974 68 | 12,805 24 | 97,169 44 |
| Clinton..... | | 21 96 | 21 96 | 119,748 74 | 17,094 24 | 102,654 50 |
| Crawford..... | | 769 33 | 769 33 | 49,255 58 | 9,817 07 | 38,938 51 |
| Daviess..... | | 2,545 27 | 2,545 27 | 245,788 30 | 18,878 14 | 80,910 16 |
| Dearborn..... | 5,500 00 | | 5,500 00 | 101,462 07 | 29,081 93 | 77,880 14 |
| Decatur..... | 6,200 00 | | 6,200 00 | 88,770 73 | 17,893 53 | 72,077 20 |
| Dekalb..... | | | | 89,866 10 | 15,871 19 | 73,994 91 |
| Delaware..... | 16,000 00 | | 16,000 00 | 144,018 04 | 16,051 45 | 143,966 59 |
| Dubois..... | | | | 85,400 29 | 12,170 71 | 73,229 58 |
| Elkhart..... | | | | 154,933 25 | 21,363 58 | 133,569 67 |
| Fayette..... | 14,100 00 | 909 65 | 15,009 65 | 44,312 63 | 11,360 83 | 47,051 80 |
| Floyd..... | | | | 102,886 23 | 18,188 78 | 84,697 45 |
| Fountain..... | | 868 75 | 868 75 | 93,790 17 | 14,656 87 | 69,133 30 |
| Franklin..... | | | | 83,982 93 | 20,077 99 | 60,904 94 |
| Fulton..... | | | | 58,192 14 | 10,634 41 | 47,557 73 |
| Gibson..... | | | | 112,058 24 | 18,014 44 | 92,043 80 |
| Grant..... | | | | 194,978 77 | 16,478 93 | 149,799 84 |
| Greene..... | | | | 169,868 65 | 17,680 56 | 104,188 09 |
| Hamilton..... | 14,500 00 | | 14,500 00 | 99,518 41 | 17,347 44 | 84,670 97 |
| Hancock..... | | 551 91 | 551 91 | 81,697 88 | 13,573 00 | 68,124 88 |
| Harrison..... | | 2 00 | 2 00 | 114,352 03 | 19,229 21 | 60,122 82 |
| Hendricks..... | | 180 00 | 180 00 | 124,348 11 | 15,896 39 | 78,451 72 |
| Henry..... | | | | 124,425 84 | 23,729 76 | 100,696 08 |
| Howard..... | | | | 105,154 76 | 11,471 78 | 93,682 98 |
| Huntington..... | | | | 101,245 84 | 12,861 32 | 88,384 52 |
| Jackson..... | | | | 98,967 07 | 18,976 23 | 79,990 84 |
| Jasper..... | | | | 50,283 06 | 6,756 11 | 35,526 95 |
| Jay..... | | | | 96,419 94 | 13,898 40 | 81,021 54 |
| Jefferson..... | 3,000 00 | 2,709 99 | 5,709 99 | 117,399 85 | 24,207 71 | 96,192 14 |
| Jennings..... | | | | 63,409 03 | 15,667 30 | 47,741 73 |
| Johnson..... | | | | 91,904 59 | 15,475 38 | 76,429 21 |
| Knox..... | | 316 33 | 316 33 | 193,560 93 | 20,178 37 | 133,382 56 |
| Kosciusko..... | | 145 82 | 145 82 | 133,270 36 | 18,855 71 | 99,414 65 |
| Lagrange..... | | | | 61,449 61 | 10,551 43 | 50,898 18 |
| Lake..... | 25,000 00 | | 25,000 00 | 123,217 07 | 8,134 30 | 140,082 77 |
| Laporte..... | 29,000 00 | | 29,000 00 | 114,838 09 | 18,917 06 | 124,921 03 |
| Lawrence..... | | | | 99,414 48 | 17,760 01 | 75,654 47 |
| Madison..... | 5,000 00 | | 5,000 00 | 137,104 50 | 17,157 35 | 124,947 15 |
| Marion..... | 413,350 00 | | 413,350 00 | 313,692 53 | 47,710 64 | 679,331 89 |
| Marshall..... | | | | 89,794 71 | 15,168 47 | 74,626 24 |
| Martin..... | | 1,096 07 | 1,096 07 | 128,241 50 | 7,707 84 | 38,533 66 |
| Miami..... | | | | 122,082 37 | 17,478 60 | 94,603 77 |
| Monroe..... | | | | 82,166 66 | 15,398 81 | 61,767 85 |
| Montgomery..... | 65,000 00 | 99 45 | 65,099 45 | 67,561 55 | 22,098 43 | 110,463 12 |
| Morgan..... | | | | 91,971 14 | 15,312 92 | 71,658 22 |
| Newton..... | | | | 36,009 29 | 107 11 | 30,902 18 |

Table 4—Continued.

| COUNTIES. | Trans- fers OUT. | Losses Prior to 1843. | Total Deduc- tions. | Balance June 1, 1917. | Basic Balances of 1866. | Increase in 51 Years. |
|------------------|------------------------|-----------------------------|---------------------------|-----------------------------|-------------------------------|-----------------------------|
| Noble..... | | | | \$93,051 73 | \$16,031 60 | \$77,020 13 |
| Ohio..... | \$4,000 00 | | \$4,000 00 | 21,210 42 | 9,096 07 | 16,114 35 |
| Orange..... | | | | 59,767 83 | 12,184 08 | 47,583 75 |
| Owen..... | | \$718 97 | 718 97 | 73,210 06 | 18,334 78 | 50,875 28 |
| Parke..... | | 3,273 77 | 3,273 77 | 109,868 79 | 16,286 41 | 65,582 38 |
| Perry..... | | | | 69,293 19 | 15,207 21 | 52,085 98 |
| Pike..... | | 547 68 | 547 68 | 90,247 88 | 12,281 76 | 73,566 12 |
| Porter..... | | | | 70,963 21 | 8,801 44 | 62,161 77 |
| Posey..... | | 528 37 | 528 37 | 120,730 51 | 19,060 71 | 101,669 80 |
| Pulaski..... | | | | 35,836 34 | 5,635 00 | 30,201 34 |
| Putnam..... | | 2,891 50 | 2,891 50 | 102,948 30 | 20,011 11 | 82,937 19 |
| Randolph..... | | | | 134,925 20 | 14,974 81 | 119,950 39 |
| Ripley..... | 10,000 00 | | 10,000 00 | 81,391 47 | 19,775 85 | 71,615 62 |
| Rush..... | | | | 94,984 05 | 21,006 23 | 73,977 82 |
| Scott..... | | 2,767 63 | 2,767 63 | 39,938 49 | 7,744 18 | 24,694 31 |
| Shelby..... | | | | 127,170 76 | 21,941 09 | 90,229 67 |
| Spencer..... | | 919 32 | 919 32 | 85,526 16 | 15,417 08 | 70,109 08 |
| Starke..... | | | | 60,359 29 | 2,101 92 | 22,807 37 |
| St. Joseph..... | | | | 161,866 72 | 11,814 06 | 150,052 66 |
| Steuben..... | | | | 59,129 57 | 10,683 89 | 48,445 68 |
| Sullivan..... | | | | 109,790 44 | 20,375 38 | 89,415 06 |
| Switzerland..... | | | | 54,495 78 | 13,846 95 | 40,648 83 |
| Tippecanoe..... | 3,000 00 | | 3,000 00 | 163,728 76 | 23,627 61 | 143,101 15 |
| Tipton..... | | | | 94,152 86 | 8,027 95 | 62,124 91 |
| Union..... | 9,000 00 | | 9,000 00 | 26,480 96 | 12,375 88 | 23,105 08 |
| Vanderburgh..... | 52,500 00 | | 52,500 00 | 210,879 68 | 35,134 18 | 228,245 50 |
| Vermillion..... | 3,000 00 | | 3,000 00 | 89,208 57 | 17,274 12 | 59,934 45 |
| Vigo..... | | | | 211,234 24 | 28,222 42 | 183,011 82 |
| Wabash..... | | | | 147,600 26 | 19,217 04 | 94,883 22 |
| Warren..... | | | | 51,146 15 | 12,486 67 | 38,659 48 |
| Warrick..... | | | | 90,155 24 | 10,406 42 | 73,748 82 |
| Washington..... | | | | 80,578 57 | 19,668 79 | 60,909 78 |
| Wayne..... | 18,500 00 | 3,617 04 | 22,117 04 | 185,956 83 | 40,236 65 | 164,220 18 |
| Wells..... | | | | 90,633 06 | 11,980 80 | 68,652 26 |
| White..... | | | | 55,572 08 | 7,564 96 | 48,007 12 |
| Whitley..... | | | | 67,739 63 | 11,301 18 | 56,438 45 |
| Total..... | \$711,150 00 | \$31,081 12 | \$742,231 12 | \$9,566,445 16 | \$1,454,207 72 | \$8,112,237 44 |

COMMON SCHOOL PRINCIPAL.

Adams County.

Erected 1835.

| | | |
|-----------------------------|------------|-------------|
| U. S. Surplus Revenue..... | \$2,125 60 | |
| Bank Tax Fund..... | 251 97 | |
| Saline Fund | 234 04 | |
| Seminary Sale and Fund..... | 1,711 65 | |
| Sinking Fund: | | |
| 1859 | \$3,636 99 | |
| 1872 | 3,869 88 | |
| 1873 | 455 28 | |
| 1889 | 31,766 40 | |
| 1908 | 442 77 | |
| 1917 (Jan.) | 373 00 | |
| | | \$40,544 32 |
| Fines and forfeitures | 22,031 12 | |
| Unclaimed fees ..... | ..... |  |
| Other sources | 2,054 45 | |
| Transfers, in (Act 1901): | | |
| 1905 from Ripley Co..... | 2,000 00 | |
| | | <hr/> |
| Balance June 1, 1917..... | | \$70,953 15 |

Allen County.

Erected 1823.

| | | |
|-----------------------------|--------------|--------------|
| U. S. Surplus Revenue..... | \$5,774 56 | |
| Bank Tax Fund..... | 766 77 | |
| Saline Fund | 676 73 | |
| Seminary Sale and Fund..... | 2,515 00 | |
| Sinking Fund: | | |
| 1859 | \$..... | |
| 1872 | 14,787 96 | |
| 1873 | 1,739 76 | |
| 1889 | 112,301 13 | |
| 1908 | 1,550 97 | |
| 1917 (Jan.) | 1,508 00 | |
| | | \$131,887 82 |
| Fines and forfeitures..... | 139,280 43 | |
| Unclaimed fees ..... | ..... |  |
| Other sources | 6,315 03 | |
| Transfers, in (Act 1901): | | |
| 1917 from Delaware Co..... | 8,000 00 | |
| | | <hr/> |
| Total | \$295,216 34 | |
| Losses prior to 1843..... | 2,042 79 | |
| | | <hr/> |
| Balance Jue 1, 1917..... | | \$293,173 55 |

Bartholomew County.

Erected 1821.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$7,737 20 |
| Bank Tax Fund..... | 770 18 |
| Saline Fund | 658 83 |
| Seminary Sale and Fund..... | 1,822 64 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$3,390 93 |
| 1872 | 7,185 22 |
| 1873 | 845 32 |
| 1889 | 43,171 45 |
| 1908 | 404 03 |
| 1917 (Jan.) | 365 00 |

\$55,361 95

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 30,760 37 |
| Unclaimed fees ..... | ..... |
| Other sources | 285 92 |

Balance June 1, 1917.....

\$97,397 09

Benton County.

Erected 1840.

| | |
|-----------------------------|----------|
| U. S. Surplus Revenue..... | ..... |
| Bank Tax Fund..... | \$310 40 |
| Saline Fund | 268 47 |
| Seminary Sale and Fund..... | 139 54 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$2,024 10 |
| 1872 | 1,909 10 |
| 1873 | 224 60 |
| 1889 | 22,708 00 |
| 1908 | 211 49 |
| 1917 (Jan.) | 182 00 |

\$27,259 29

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 18,873 45 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,704 56 |

Transfers, in (Act 1901):

| | | |
|--------------------------|------------|----------|
| 1909 from Marion Co..... | \$5,000 00 | |
| 1912 from Marion Co..... | 2,000 00 | 7,000 00 |

Balance June 1, 1917.....

\$55,555 71

Blackford County.

Erected 1838.

| | |
|-----------------------------|----------|
| U. S. Surplus Revenue..... | \$694 92 |
| Bank Tax Fund..... | 123 29 |
| Saline Fund | 111 14 |
| Seminary Sale and Fund..... | ..... |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$3,646 27 |
| 1872 | 2,132 48 |
| 1873 | 250 88 |
| 1889 | 17,847 21 |
| 1908 | 280 76 |
| 1917 (Jan.) | 245 00 |

 \$24,402 60

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 36,648 25 |
| Unclaimed fees ..... | ..... |
| Other sources | 947 28 |

 Balance June 1, 1917..... \$62,927 48

The above balance includes \$245 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Boone County.

Erected 1830.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$5,604 51 |
| Bank Tax Fund..... | 582 43 |
| Saline Fund | 511 27 |
| Seminary Sale and Fund..... | 810 00 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$6,363 17 |
| 1872 | 7,681 62 |
| 1873 | 903 72 |
| 1889 | 50,116 45 |
| 1908 | 417 65 |
| 1917 (Jan.) | 347 00 |

 \$65,829 61

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 35,402 52 |
| Unclaimed fees | 9 50 |
| Other sources | 1,448 87 |

 Balance June 1, 1917..... \$110,198 71

Brown County.

Erected 1836.

| | | |
|-----------------------------|------------|-------------|
| U. S. Surplus Revenue..... | \$2,125 60 | |
| Bank Tax Fund..... | 211 23 | |
| Saline Fund | 183 24 | |
| Seminary Sale and Fund..... | 515 90 | |
| Sinking Fund: | | |
| 1859 | \$2,519 04 | |
| 1872 | 2,951 54 | |
| 1873 | 347 24 | |
| 1889 | 16,448 00 | |
| 1908 | 171 28 | |
| 1917 (Jan.) | 138 00 | |
| | <hr/> | \$22,575 10 |
| Fines and forfeitures..... | 9,878 39 | |
| Unclaimed fees ..... | ..... |  |
| Other sources | 1,432 92 | |
| Transfers, in (Act 1901): | | |
| 1908 from Fayette Co. | 1,600 00 | |
| | <hr/> | |
| Balance June 1, 1917..... | | \$38,522 38 |

The above balance includes an addition of \$140.09, errors, 1866, footing in report \$140, and 1873, 9 cents.

Carroll County.

Erected 1828.

| | | |
|-----------------------------|------------|-------------|
| U. S. Surplus Revenue..... | \$6,001 29 | |
| Bank Tax Fund | 613 23 | |
| Saline Fund | 555 81 | |
| Seminary Sale and Fund..... | 772 00 | |
| Sinking Fund: | | |
| 1859 | \$5,876 33 | |
| 1872 | 5,491 68 | |
| 1873 | 646 08 | |
| 1889 | 38,791 61 | |
| 1908 | 322 67 | |
| 1917 (Jan.) | 240 00 | |
| | <hr/> | \$51,368 37 |
| Fines and forfeitures..... | 14,169 22 | |
| Unclaimed fees ..... | ..... |  |
| Other sources | 2,302 52 | |
| Transfers, in (Act 1901): | | |
| 1912 from Laporte Co..... | 7,000 00 | |
| | <hr/> | |
| Total | | \$82,782 44 |

Carroll County—Continued.

Transfers, out (Act 1901):

| | | |
|----------------------------|-------------|-------------|
| 1910 to Owen Co..... | \$2,000 00 | |
| 1910 to Kosciusko Co. | 5,000 00 | |
| 1910 to Parke Co..... | 5,000 00 | |
| | <hr/> | |
| | \$12,000 00 | |
| Losses prior to 1843..... | 2,049 83 | |
| | <hr/> | |
| | | 14,049 83 |
| | | <hr/> |
| Balance June 1, 1917..... | | \$68,732 61 |

Cass County.

Erected 1829.

| | | |
|-----------------------------|------------|--------------|
| U. S. Surplus Revenue..... | \$6,993 24 | |
| Bank Tax Fund..... | 571 10 | |
| Saline Fund | 490 52 | |
| Seminary Sale and Fund..... | ..... |  |
| Sinking Fund: | | |
| 1859 | \$5,469 57 | |
| 1872 | 8,225 62 | |
| 1873 | 967 72 | |
| 1889 | 59,706 89 | |
| 1908 | 606 54 | |
| 1917 (Jan.) | 486 00 | |
| | <hr/> | |
| | | \$75,462 34 |
| Fines and forfeitures..... | 38,308 08 | |
| Unclaimed fees ..... | ..... |  |
| Other sources | 2,364 45 | |
| | <hr/> | |
| Total | | \$124,189 73 |
| Transfers, out (Act 1901): | | |
| 1909 to Martin Co..... | 2,500 00 | |
| | <hr/> | |
| Balance June 1, 1917..... | | \$121,689 73 |

The above balance includes \$486 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Clark County.

Erected 1801.

| | | |
|-----------------------------|-----------|----|
| U. S. Surplus Revenue..... | \$11,060 | 24 |
| Bank Tax Fund | 903 | 72 |
| Saline Fund | 755 | 22 |
| Seminary Sale and Fund..... | 852 | 15 |
| Sinking Fund: | | |
| 1859 | \$2,211 | 84 |
| 1872 | 8,421 | 80 |
| 1873 | 990 | 80 |
| 1889 | 51,311 | 63 |
| 1908 | 635 | 19 |
| 1917 (Jan.) | 495 | 00 |
| | <hr/> | |
| | \$64,066 | 26 |
| Fines and forfeitures..... | 32,413 | 38 |
| Unclaimed fees ..... | ..... |  |
| Other sources | 1,189 | 65 |
| | <hr/> | |
| Total | \$111,240 | 62 |
| Losses prior to 1843..... | 1,507 | 69 |

Balance June 1, 1917..... \$109,732 93

The above balance includes \$495 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a deduction of \$20.00, error 1866, in Saline Fund.

Clay County.

Erected 1825.

| | | |
|-----------------------------|----------|----|
| U. S. Surplus Revenue..... | \$3,967 | 79 |
| Bank Tax Fund | 386 | 64 |
| Saline Fund | 342 | 17 |
| Seminary Sale and Fund..... | 410 | 00 |
| Sinking Fund: | | |
| 1859 | \$5,527 | 98 |
| 1872 | 6,488 | 56 |
| 1873 | 763 | 36 |
| 1889 | 55,531 | 10 |
| 1908 | 642 | 23 |
| 1917 (Jan.) | 515 | 00 |
| | <hr/> | |
| | \$69,468 | 23 |
| Fines and forfeitures..... | 34,434 | 46 |
| Unclaimed fees ..... | ..... |  |
| Other sources | 965 | 39 |
| Transfers, in (Act 1901): | | |
| 1909 from Marion Co..... | \$2,500 | 00 |
| 1914 from Marion Co..... | 500 | 00 |
| | <hr/> | |
| | 3,000 | 00 |

Balance June 1, 1917..... \$112,974 68

Clinton County.

Erected 1830.

| | |
|-----------------------------|--------------|
| U. S. Surplus Revenue..... | \$5,136 88 |
| Bank Tax Fund | 598 83 |
| Saline Fund | 527 30 |
| Seminary Sale and Fund..... | 1,175 00 |
| Sinking Fund: | |
| 1859 | \$7,850 59 |
| 1872 | 5,892 20 |
| 1873 | 693 20 |
| 1889 | 50,604 70 |
| 1908 | 475 76 |
| 1917 (Jan.) | 390 00 |
| | <hr/> |
| | \$65,906 45 |
| Fines and forfeitures..... | 42,129 73 |
| Unclaimed fees ..... | ..... |
| Other sources | 4,296 51 |
| | <hr/> |
| Total | \$119,770 70 |
| Losses prior to 1843 | 21 96 |
| | <hr/> |

Balance June 1, 1917..... \$119,748 74

The above balance includes a net addition of \$9.00, errors 1866, footing of report \$10.00, less 1895 footing of report, \$1.00, net \$9.00.

Crawford County.

Erected 1818.

| | |
|----------------------------|-------------|
| U. S. Surplus Revenue..... | \$3,996 14 |
| Bank Tax Fund | 304 01 |
| Saline Fund | 270 41 |
| Seminary Fund | 705 75 |
| Sinking Fund: | |
| 1859 | \$2,565 29 |
| 1872 | 3,349 34 |
| 1873 | 394 04 |
| 1889 | 22,576 83 |
| 1908 | 243 60 |
| 1917 (Jan.) | 199 00 |
| | <hr/> |
| | \$29,328 10 |
| Fines and forfeitures..... | 14,390 60 |
| Unclaimed fees ..... | ..... |
| Other sources | 529 90 |
| Transfers, in (Act 1901): | |
| 1909 from Marion Co..... | 500 00 |
| | <hr/> |
| Total | \$50,024 91 |
| Losses prior to 1843..... | 769 33 |
| | <hr/> |
| Balance June 1, 1917..... | \$49,255 58 |

Daviess County.

Erected 1817.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$5,569 08 |
| Bank Tax Fund | 550 67 |
| Saline Fund | 462 92 |
| Seminary Sale and Fund..... | 539 09 |

Sinking Fund:

| | | |
|-------------------|-------------|-------------|
| 1859 | \$10,556 23 | |
| 1872 | 5,693 98 | |
| 1873 | 669 88 | |
| 1889 | 39,258 00 | |
| 1908 | 569 85 | |
| 1917 (Jan.) | 459 00 | |
| | | \$57,206 94 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 36,368 88 |
| Unclaimed fees | 171 85 |
| Other sources | 1,464 14 |

Transfers, in (Act 1901):

| | | |
|---------------------------|-------------|--------------|
| 1904 from Montgomery Co. | \$30,000 00 | |
| 1904 from Ripley Co.... | 7,000 00 | |
| 1905 from Wayne Co.... | 7,000 00 | |
| 1905 from Hamilton Co.. | 7,000 00 | |
| 1905 from Marion Co.... | 4,000 00 | |
| 1905 from Lake Co..... | 5,000 00 | |
| 1905 from Dearborn Co.. | 5,000 00 | |
| 1905 from Lake Co..... | 7,000 00 | |
| 1906 from Fayette Co.... | 4,000 00 | |
| 1906 from Vanderburgh Co. | 6,000 00 | |
| 1906 from Vanderburgh Co. | 2,000 00 | |
| 1906 from Vanderburgh Co. | 2,000 00 | |
| 1907 from Vanderburgh Co. | 4,000 00 | |
| 1906 from Hamilton Co.. | 5,000 00 | |
| 1906 from Marion Co.... | 5,000 00 | |
| 1910 from Marion Co.... | 20,000 00 | |
| 1911 from Marion Co.... | 14,000 00 | |
| 1912 from Marion Co.... | 12,000 00 | |
| | | \$146,000 00 |

| | |
|---------------------------|--------------|
| Total | \$248,333 57 |
| Losses prior to 1843..... | 2,545 27 |

Balance June 1, 1917..... \$245,788 30

Dearborn County.

Erected 1803.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$12,462 92 |
| Bank Tax Fund | 1,042 61 |
| Saline Fund | 930 81 |
| Seminary Sale and Fund..... | 500 00 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$6,977 98 | |
| 1872 | 8,199 44 | |
| 1873 | 964 64 | |
| 1889 | 45,488 88 | |
| 1908 | 400 51 | |
| 1917 (Jan.) | 304 00 | |
| | | \$62,335 45 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 28,803 20 |
| Unclaimed fees | 173 63 |
| Other sources | 713 45 |

| | |
|-------------|--------------|
| Total | \$106,962 07 |
|-------------|--------------|

Transfers, out (Act 1901):

| | | |
|-------------------------|----------|----------|
| 1905 to Starke Co..... | \$500 00 | |
| 1905 to Daviess Co..... | 5,000 00 | |
| | | 5,500 00 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$101,462 07 |
|---------------------------|--------------|

Decatur County.

Erected 1822.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$9,444 77 |
| Bank Tax Fund..... | 795 54 |
| Saline Fund | 692 71 |
| Seminary Sale and Fund..... | 820 00 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$3,043 30 | |
| 1872 | 6,478 02 | |
| 1873 | 762 12 | |
| 1889 | 37,428 85 | |
| 1908 | 298 90 | |
| 1917 (Jan.) | 279 00 | |
| | | \$48,290 19 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 28,690 65 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,236 87 |

Transfers, in (Act 1901):

| | |
|----------------------------|----------|
| 1917 from Delaware Co..... | 5,000 00 |
|----------------------------|----------|

| | |
|-------------|-------------|
| Total | \$94,970 73 |
|-------------|-------------|

Transfers, out (Act 1901):

| | |
|-----------------------|----------|
| 1907 to Grant Co..... | 6,200 00 |
|-----------------------|----------|

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$88,770 73 |
|---------------------------|-------------|

Dekalb County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund..... | 369 30 |
| Saline Fund | 338 65 |
| Seminary Sale and Fund..... | 545 56 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$9,928 61 |
| 1872 | 5,836 78 |
| 1873 | 686 68 |
| 1889 | 45,037 05 |
| 1908 | 423 69 |
| 1917 (Jan.) | 364 00 |
| | <hr/> |
| | \$62,276 81 |

Fines and forfeitures..... 21,891 68

Unclaimed fees

Other sources 2,318 50

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$89,866 10 |
|---------------------------|-------------|

The above balance includes \$364 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Delaware County.

Erected 1827.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$5,724 96 |
| Bank Tax Fund | 594 80 |
| Saline Fund | 520 93 |
| Seminary Sale and Fund..... | 1,273 65 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$4,892 72 |
| 1872 | 6,470 20 |
| 1873 | 761 20 |
| 1889 | 49,482 42 |
| 1908 | 843 69 |
| 1917 (Jan.) | 857 00 |
| | <hr/> |
| | \$63,307 23 |

Fines and forfeitures..... 86,690 78

Unclaimed fees

Other sources 1,905 69

| | |
|-------------|--------------|
| Total | \$160,018 04 |
|-------------|--------------|

Transfers, out (Act 1901):

| | |
|-------------------------|-------------|
| 1917 to Decatur Co..... | \$5,000 00 |
| 1917 to Allen Co..... | 8,000 00 |
| 1917 to Franklin Co.... | 3,000 00 |
| | <hr/> |
| | \$16,000 00 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$144,018 04 |
|---------------------------|--------------|

Dubois County.

Erected 1818.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue | \$2,706 60 |
| Bank Tax Fund | 343 83 |
| Saline Fund | 306 71 |
| Seminary Sale and Fund..... | ..... |
| Sinking Fund: | |
| 1859 | \$4,387 33 |
| 1872 | 4,289 98 |
| 1873 ..... | ..... |
| 1889 | 30,797 18 |
| 1908 | 410 85 |
| 1917 (Jan.) | 352 00 |
| | <hr/> |
| | \$40,237 34 |
| Fines and forfeitures..... | 41,138 44 |
| Unclaimed fees | 1 30 |
| Other sources | 666 07 |

Balance June 1, 1917..... \$85,400 29

NOTE: Dubois County did not receive any distribution of the Sinking Fund for the year 1873.

Elkhart County.

Erected 1830.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$5,831 24 |
| Bank Tax Fund..... | 684 42 |
| Saline Fund | 580 23 |
| Seminary Sale and Fund..... | 3,236 22 |
| Sinking Fund: | |
| 1859 | \$7,056 92 |
| 1872 | 8,848 84 |
| 1873 | 1,041 04 |
| 1889 | 71,111 88 |
| 1908 | 781 17 |
| 1917 (Jan.) | 710 00 |
| | <hr/> |
| | \$89,549 85 |
| Fines and forfeitures | 51,984 85 |
| Unclaimed fees | 446 78 |
| Other sources | 2,619 66 |

Balance June 1, 1917..... \$154,933 25

NOTE: The above balance includes unclaimed fees for the year 1913, in the sum of \$349.34.

Fayette County.

Erected 1819.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$9,225 13 |
| Bank Tax Fund..... | 623 58 |
| Saline Fund | 528 58 |
| Seminary Sale and Fund..... | 735 00 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | |
| 1872 | \$3,561 84 |
| 1873 | |
| 1889 | 25,142 03 |
| 1908 | 214 13 |
| 1917 (Jan.) | 204 00 |
| | <hr/> |
| | \$29,122 00 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 18,327 44 |
|----------------------------|-----------|

| | |
|----------------------|--|
| Unclaimed fees | |
|----------------------|--|

| | |
|---------------------|--------|
| Other sources | 760 55 |
| | <hr/> |

| | |
|-------------|-------------|
| Total | \$59,322 28 |
|-------------|-------------|

Transfers, out (Act 1901):

| | |
|-------------------------|------------|
| 1906 to Daviess Co..... | \$4,000 00 |
| 1906 to Martin Co..... | 1,500 00 |
| 1906 to Tipton Co..... | 2,000 00 |
| 1906 to Martin Co..... | 5,000 00 |
| 1908 to Brown Co..... | 1,600 00 |
| | <hr/> |
| | 14,100 00 |

\$45,222 28

| | |
|---------------------------|--------|
| Losses prior to 1843..... | 909 65 |
| | <hr/> |

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$44,312 63 |
|---------------------------|-------------|

NOTE: Fayette County received no Sinking Fund distribution for the years 1859 and 1873.

Floyd County.

Erected 1819.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,913 37 |
| Bank Tax Fund | 698 83 |
| Saline Fund | 621 03 |
| Seminary Sale and Fund..... | 2,737 78 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$2,236 69 |
| 1872 | 7,922 00 |
| 1873 | 932 00 |
| 1889 | 50,123 73 |
| 1908 | 564 87 |
| 1917 (Jan.) | 511 00 |
| | <hr/> |
| | \$62,290 29 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 27,103 90 |
|-----------------------------|-----------|

| | |
|----------------------|--------|
| Unclaimed fees | 164 20 |
|----------------------|--------|

| | |
|---------------------|--------|
| Other sources | 356 83 |
| | <hr/> |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$102,886 23 |
|---------------------------|--------------|

Fountain County.

Erected 1826.

| | | |
|-----------------------------|-------------|-------------|
| U. S. Surplus Revenue..... | \$11,350 74 | |
| Bank Tax Fund..... | 769 96 | |
| Saline Fund | 665 70 | |
| Seminary Sale and Fund..... | ..... |  |
| Sinking Fund: | | |
| 1859 ..... | ..... |  |
| 1872 | \$5,572 26 | |
| 1873 | 655 56 | |
| 1889 | 38,660 44 | |
| 1908 | 348 56 | |
| 1917 (Jan.) | 285 00 | |
| | <hr/> | \$45,521 82 |
| Fines and forfeitures..... | 24,262 00 | |
| Unclaimed fees | 38 | |
| Other sources | 2,088 32 | |
| Transfers, in (Act 1901): | | |
| 1909 from Marion Co..... | 10,000 00 | |
| | <hr/> | |
| Total | \$94,658 92 | |
| Losses prior to 1843..... | 868 75 | |
| | <hr/> | |
| Balance June 1, 1917..... | | \$93,790 17 |

Franklin County.

Erected 1810.

| | | |
|------------------------------|-------------|-------------|
| U. S. Surplus Revenue..... | \$11,010 64 | |
| Bank Tax Fund..... | 900 17 | |
| Saline Fund | 848 03 | |
| Seminary Sale and Fund | 2,528 65 | |
| Sinking Fund: | | |
| 1859 | \$584 40 | |
| 1872 | 6,875 82 | |
| 1873 | 808 92 | |
| 1889 | 33,683 05 | |
| 1908 | 270 78 | |
| 1917 (Jan.) | 225 00 | |
| | <hr/> | \$42,447 97 |
| Fines and forfeitures | 21,742 81 | |
| Unclaimed fees | 173 44 | |
| Other sources | 1,331 22 | |
| Transfers, in (Act 1901): | | |
| 1917 from Delaware Co..... | 3,000 00 | |
| | <hr/> | |
| Balance June 1, 1917..... | | \$83,982 93 |

The above balance includes a deduction of \$70.04, errors 1866, Bank Tax Fund \$70.00; error in footing 4 cents.

Fulton County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund..... | 285 24 |
| Saline Fund | 250 18 |
| Seminary Sale and Fund..... | 193 34 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$7,244 85 |
| 1872 | 4,326 84 |
| 1873 | 509 04 |
| 1889 | 31,307 30 |
| 1908 | 309 23 |
| 1917 (Jan.) | 258 00 |
| | <hr/> |
| | \$43,955 26 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 10,764 72 |
| Unclaimed fees ..... | ..... |
| Other sources | 617 80 |
| | <hr/> |

Balance June 1, 1917..... \$58,192 14

NOTE: The above balance includes a shortage of \$26, account of erroneous balance used in the 1893 report to the Superintendent of Public Instruction.

Gibson County.

Erected 1813.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$7,630 92 |
| Bank Tax Fund | 596 16 |
| Saline Fund | 525 99 |
| Seminary Sale and Fund..... | 812 95 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 ..... | ..... |
| 1872 | \$5,906 14 |
| 1873 | 694 84 |
| 1889 | 43,258 85 |
| 1908 | 560 46 |
| 1917 (Jan.) | 475 00 |
| | <hr/> |
| | \$50,895 29 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 45,675 64 |
| Unclaimed fees | 193 40 |
| Other sources | 3,727 89 |

Transfers, in (Act 1901):

| | |
|--------------------------|----------|
| 1909 from Marion Co..... | 2,000 00 |
| | <hr/> |

Balance June 1, 1917..... \$112,058 24

The above balance includes net deduction of \$796.11, errors, 1866 error in footing \$600.00; 1914 erroneous report of escheat \$193.12, less 1906, error footing in report 1 cent.

Grant County.

Erected 1831.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$3,294 69 |
| Bank Tax Fund | 496 64 |
| Saline Fund | 444 55 |
| Seminary Sale and Fund..... | ..... |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$10,209 68 |
| 1872 | 6,285 58 |
| 1873 | 739 48 |
| 1889 | 53,140 80 |
| 1908 | 1,006 70 |
| 1917 (Jan.) | 780 00 |
| | <hr/> |
| | \$72,162 24 |

Fines and forfeitures..... 76,051 56

Unclaimed fees

Other sources 13,829 09

Transfers, in (Act 1901):

| | |
|--------------------------|-------------|
| 1907 from Decatur Co.... | \$6,200 00 |
| 1909 from Marion Co.... | 6,000 00 |
| 1910 from Marion Co.... | 6,000 00 |
| 1911 from Marion Co.... | 3,000 00 |
| 1911 from Marion Co.... | 2,500 00 |
| 1913 from Marion Co.... | 5,000 00 |
| | <hr/> |
| | \$28,700 00 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$194,978 77 |
|---------------------------|--------------|

The above is a tentative balance by reason of an unadjusted discrepancy.

Greene County.

Erected 1821.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$4,959 74 |
| Bank Tax Fund | 592 24 |
| Saline Fund | 516 04 |
| Seminary Sale and Fund..... | 616 47 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$5,813 41 |
| 1872 | 6,634 76 |
| 1873 | 780 56 |
| 1889 | 41,152 75 |
| 1908 | 675 10 |
| 1917 (Jan.) | 634 00 |
| | <hr/> |
| | \$55,690 58 |

Fines and forfeitures..... 57,757 98

Unclaimed fees

Other sources 1,735 60

Greene County—Continued.

Transfers, in (Act 1901):

| | | |
|--------------------------|------------|-----------|
| 1908 from Union Co..... | \$4,000 00 | |
| 1914 from Marion Co..... | 3,000 00 | |
| 1914 from Marion Co..... | 1,500 00 | |
| 1914 from Marion Co..... | 2,000 00 | |
| 1914 from Marion Co..... | 2,500 00 | |
| 1915 from Marion Co..... | 9,000 00 | |
| 1915 from Marion Co..... | 6,000 00 | |
| 1915 from Marion Co..... | 15,000 00 | |
| 1915 from Marion Co..... | 5,000 00 | |
| | <hr/> | 48,000 00 |

Balance June 1, 1917..... \$169,868 65

The above balance includes \$634, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Hamilton County.

Erected 1823.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,235 11 |
| Bank Tax Fund | 674 91 |
| Saline Fund | 585 65 |
| Seminary Sale and Fund..... | 1,562 40 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$5,931 37 | |
| 1872 | 7,099 98 | |
| 1873 | 835 28 | |
| 1889 | 46,691 30 | |
| 1908 | 492 02 | |
| 1917 (Jan.) | 370 00 | |
| | <hr/> | \$61,419 95 |

| | |
|---|-----------|
| Fines and forfeitures | 31,076 95 |
| Unclaimed fees ..... | ..... |
| Other sources | 463 44 |
| Transfers, in: 1905 from Marion Co..... | 12,000 00 |

Total \$114,018 41

Transfers, out (Act 1901):

| | | |
|-------------------------|------------|-------------|
| 1905 to Daviess Co..... | \$7,000 00 | |
| 1906 to Tipton Co..... | 2,500 00 | |
| 1906 to Daviess Co..... | 5,000 00 | |
| | <hr/> | \$14,500 00 |

Balance June 1, 1917..... \$99,518 41

The above balance includes \$370 Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a deduction of \$24.70, erroneous report of "unclaimed fees" in 1915.

Hancock County.

Erected 1827.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,001 29 |
| Bank Tax Fund..... | 500 66 |
| Saline Fund | 437 95 |
| Seminary Sale and Fund..... | 1,075 00 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$4,688 90 |
| 1872 | 5,141 82 |
| 1873 | 604 92 |
| 1889 | 32,371 28 |
| 1908 | 326 07 |
| 1917 (Jan.) | 240 00 |

\$43,372 99

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 30,479 83 |
|----------------------------|-----------|

| | |
|----------------------|-------|
| Unclaimed fees | |
|----------------------|-------|

| | |
|---------------------|--------|
| Other sources | 382 07 |
|---------------------|--------|

| | |
|-------------|-------------|
| Total | \$82,249 79 |
|-------------|-------------|

| | |
|---------------------------|--------|
| Losses prior to 1843..... | 551 91 |
|---------------------------|--------|

| | |
|------------------------------|-------------|
| Balance to June 1, 1917..... | \$81,697 88 |
|------------------------------|-------------|

Harrison County.

Erected 1808.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$11,081 49 |
| Bank Tax Fund | 800 04 |
| Saline Fund | 690 46 |
| Seminary Sale and Fund..... | 647 92 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$3,986 89 |
| 1872 | 6,770 42 |
| 1873 | 796 52 |
| 1889 | 34,739 70 |
| 1908 | 388 77 |
| 1917 (Jan.) | 320 00 |

\$47,002 30

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 17,524 36 |
|----------------------------|-----------|

| | |
|----------------------|--------|
| Unclaimed fees | 139 62 |
|----------------------|--------|

| | |
|---------------------|----------|
| Other sources | 1,467 84 |
|---------------------|----------|

Transfers, in (Act 1901):

| | |
|---------------------------|-------------|
| 1912 from Marion Co.... | \$10,000 00 |
| 1912 from Marion Co.... | 10,000 00 |
| 1912 from Vanderburgh Co. | 10,000 00 |
| 1912 from Laporte Co.... | 5,000 00 |

\$35,000 00

| | |
|-------------|--------------|
| Total | \$114,354 03 |
|-------------|--------------|

| | |
|-------------------------|------|
| Loss prior to 1843..... | 2 00 |
|-------------------------|------|

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$114,352 03 |
|---------------------------|--------------|

The above balance includes \$320, Sinking Fund of January, 1917, omitted in report of June, 1917, to the Superintendent of Public Instruction.

Hendricks County.

Erected 1823.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$9,940 75 |
| Bank Tax Fund | 741 98 |
| Saline Fund | 644 97 |
| Seminary Sale and Fund..... | ..... |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$1,502 50 |
| 1872 | 6,894 18 |
| 1873 | 811 08 |
| 1889 | 40,977 85 |
| 1908 | 341 28 |
| 1917 (Jan.) | 289 00 |
| | <hr/> |
| | \$50,815 89 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 30,670 80 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,713 72 |

Transfers, in (Act 1901):

| | |
|--------------------------|-------------|
| 1905 from Marion Co..... | \$10,000 00 |
| 1905 from Wayne Co..... | 10,000 00 |
| 1905 from Lake Co..... | 5,000 00 |
| 1906 from Marion Co..... | 5,000 00 |
| | <hr/> |
| | \$30,000 00 |

| | |
|---------------------------------------|--------------|
| Total | \$124,528 11 |
| 1878 Deduction "by order of Court"... | 180 00 |
| | <hr/> |

Balance June 1, 1917..... \$124,348 11

Henry County.

Erected 1822.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$12,505 65 |
| Bank Tax Fund..... | 969 37 |
| Saline Fund | 838 82 |
| Seminary Sale and Fund..... | 1,100 00 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$304 88 |
| 1872 | 7,815 24 |
| 1873 | 919 44 |
| 1889 | 46,450 80 |
| 1908 | 397 75 |
| 1917 (Jan.) | 428 00 |
| | <hr/> |
| | \$56,316 11 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 52,594 00 |
| Unclaimed fees ..... | ..... |
| Other sources | 101 89 |
| | <hr/> |

Balance June 1, 1917..... \$124,425 84

Howard County.

Erected 1844.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | ..... |
| Bank Tax Fund..... | \$1,298 40 |
| Saline Fund | 1,153 98 |
| Seminary Sale and Fund..... | 214 82 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$7,012 99 | |
| 1872 | 5,387 98 | |
| 1873 | 633 88 | |
| 1889 | 44,111 50 | |
| 1908 | 508 04 | |
| 1917 (Jan.) | 523 00 | |
| | | \$58,177 39 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 40,604 22 |
| Unclaimed fees | 6 30 |
| Other sources | 3,699 65 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$105,154 76 |
|---------------------------|--------------|

Huntington County.

Erected 1832.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 351 30 |
| Saline Fund | 321 55 |
| Seminary Sale and Fund..... | 1,302 63 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$8,187 57 | |
| 1872 | 6,472 24 | |
| 1873 | 761 44 | |
| 1889 | 52,688 95 | |
| 1908 | 516 44 | |
| 1917 (Jan.) | 431 00 | |
| | | \$69,057 64 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 27,576 93 |
| Unclaimed fees ..... | ..... |
| Other sources | 510 19 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$101,245 84 |
|---------------------------|--------------|

The above balance includes \$431, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Jackson County.

Erected 1815.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,936 56 |
| Bank Tax Fund | 609 62 |
| Saline Fund | 525 10 |
| Seminary Sale and Fund..... | 762 00 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$5,253 29 |
| 1872 | 6,451 16 |
| 1873 | 758 96 |
| 1889 | 40,285 50 |
| 1908 | 444 41 |
| 1917 (Jan.) | 402 00 |
| | <hr/> |
| | \$53,595 32 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 35,501 25 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,037 22 |
| | <hr/> |

Balance June 1, 1917..... \$98,967 07

Jasper County.

Erected 1835.

| | |
|-----------------------------|----------|
| U. S. Surplus Revenue..... | ..... |
| Bank Tax Fund..... | \$854 06 |
| Saline Fund | 737 95 |
| Seminary Sale and Fund..... | 201 94 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$4,464 08 |
| 1872 | 2,160 36 |
| 1873 | 254 16 |
| 1889 | 19,581 63 |
| 1908 | 260 33 |
| 1917 (Jan.) | 227 00 |
| | <hr/> |
| | \$26,947 56 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 11,350 70 |
| Unclaimed fees | 8 50 |
| Other sources | 2,182 35 |

Transfers, in (Act 1901):

| | |
|--------------------------|----------|
| 1905 from Marion Co..... | 8,000 00 |
| | <hr/> |

Balance June 1, 1917..... \$50,283 06

Jay County.

Erected 1835.

| | | |
|-----------------------------|------------|-------------|
| U. S. Surplus Revenue..... | \$1,430 68 | |
| Bank Tax Fund | 299 85 | |
| Saline Fund | 272 26 | |
| Seminary Sale and Fund..... | ..... |  |
| Sinking Fund: | | |
| 1859 | \$9,003 15 | |
| 1872 | 5,100 00 | |
| 1873 | 600 00 | |
| 1889 | 42,311 48 | |
| 1908 | 468 77 | |
| 1917 (Jan.) | 372 00 | |
| | <hr/> | \$57,855 40 |
| Fines and forfeitures..... | 32,665 60 | |
| Unclaimed fees | 7 16 | |
| Other sources | 2,388 99 | |
| Transfers, in (Act 1901): | | |
| 1905 from Wayne Co..... | 1,500 00 | |
| | <hr/> | |
| Balance June 1, 1917 | | \$96,419 94 |

Jefferson County.

Erected 1810.

| | | |
|-----------------------------|--------------|-------------|
| U. S. Surplus Revenue..... | \$13,334 63 | |
| Bank Tax Fund..... | 1,169 24 | |
| Saline Fund | 1,007 21 | |
| Seminary Sale and Fund..... | 3,413 97 | |
| Sinking Fund: | | |
| 1859 ..... | ..... |  |
| 1872 | \$10,111 94 | |
| 1873 | 1,189 44 | |
| 1889 | 44,111 50 | |
| 1908 | 382 31 | |
| 1917 (Jan.) | 293 00 | |
| | <hr/> | \$56,088 19 |
| Fines and forfeitures..... | 47,657 82 | |
| Unclaimed fees | 65 91 | |
| Other sources | 372 87 | |
| | <hr/> | |
| Total | \$123,109 84 | |
| Transfers, out: | | |
| 1905 to Martin Co..... | \$3,000 00 | |
| Loss prior to 1843..... | 2,709 99 | |
| | <hr/> | \$5,709 99 |

Balance June 1, 1917..... \$117,399 85

The above balance includes \$293, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Jennings County.

Erected 1817.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$5,887 93 |
| Bank Tax Fund | 604 65 |
| Saline Fund | 522 10 |
| Seminary Sale and Fund..... | 295 00 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$4,581 56 | |
| 1872 | 5,514 12 | |
| 1873 | 648 72 | |
| 1889 | 26,971 19 | |
| 1908 | 273 95 | |
| 1917 (Jan.) | 230 00 | |
| | | \$38,219 54 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 16,953 67 |
| Unclaimed fees | 79 35 |
| Other sources | 846 79 |

Balance June 1, 1917..... \$63,409 03

Johnson County.

Erected 1823.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue | \$8,304 03 |
| Bank Tax Fund | 682 85 |
| Saline Fund | 589 71 |
| Seminary Sale and Fund..... | 1,045 00 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$1,870 54 | |
| 1872 | 6,244 44 | |
| 1873 | 734 64 | |
| 1889 | 35,271 70 | |
| 1908 | 333 94 | |
| 1917 (Jan.) | 289 00 | |
| | | \$44,744 26 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 34,321 40 |
| Unclaimed fees ..... | ..... |
| Other sources | 2,217 34 |

Balance June 1, 1917..... \$91,904 59

Knox County.

Erected 1790.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,821 26 |
| Bank Tax Fund | 670 54 |
| Saline Fund | 570 58 |
| Seminary Sale and Fund..... | 1,170 62 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | | |
| 1872 | \$7,330 06 | |
| 1873 | 862 36 | |
| 1889 | 48,863 00 | |
| 1908 | 674 63 | |
| 1917 (Jan.) | 735 00 | |
| | | \$58,465 05 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 75,485 17 |
|-----------------------------|-----------|

| | |
|----------------------|-------|
| Unclaimed fees | |
|----------------------|-------|

| | |
|---------------------|----------|
| Other sources | 8,694 04 |
|---------------------|----------|

Transfers, in (Act 1910):

| | | |
|--------------------------|-------------|-------------|
| 1904 from Montgomery Co. | \$10,000 00 | |
| 1904 from Montgomery Co. | 10,000 00 | |
| 1904 from Montgomery Co. | 10,000 00 | |
| 1907 from Ohio Co..... | 4,000 00 | |
| 1915 from Marion Co..... | 2,000 00 | |
| 1916 from Marion Co..... | 4,000 00 | |
| | | \$40,000 00 |

| | |
|---------------------------|--------------|
| Total | \$193,877 26 |
| Losses prior to 1843..... | 316 33 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$193,560 93 |
|---------------------------|--------------|

Kosciusko County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 524 13 |
| Saline Fund | 452 02 |
| Seminary Sale and Fund..... | 2,203 36 |

Sinking Fund:

| | | |
|-------------------|-------------|-------------|
| 1859 | \$10,608 85 | |
| 1872 | 8,000 54 | |
| 1873 | 941 24 | |
| 1889 | 54,110 00 | |
| 1908 | 485 39 | |
| 1917 (Jan.) | 411 00 | |
| | | \$74,557 02 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 38,114 32 |
|-----------------------------|-----------|

| | |
|----------------------|--------|
| Unclaimed fees | 345 33 |
|----------------------|--------|

| | |
|---------------------|-------|
| Other sources | 94 40 |
|---------------------|-------|

Kosciusko County—Continued.

Transfers, in:

| | | |
|---------------------------|------------|-------------|
| 1910 from Marion Co..... | \$5,000 00 | |
| 1910 from Marion Co..... | 5,000 00 | |
| 1910 from Carroll Co..... | 5,000 00 | |
| | <hr/> | \$15,000 00 |

| | |
|---------------------------|--------------|
| Total | \$133,416 18 |
| Losses prior to 1843..... | 145 82 |
| | <hr/> |

Balance June 1, 1917..... \$133,270 36

Lagrange County.

Erected 1832.

| | |
|----------------------------|------------|
| U. S. Surplus Revenue..... | \$4,322 06 |
| Bank Tax Fund | 431 23 |
| Saline Fund | 374 35 |
| Seminary Fund | 751 55 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$3,679 34 | |
| 1872 | 4,810 32 | |
| 1873 | 565 92 | |
| 1889 | 28,712 95 | |
| 1908 | 257 10 | |
| 1917 (Jan.) | 218 00 | |
| | <hr/> | \$38,243 63 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 16,265 58 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,061 21 |
| | <hr/> |

Balance June 1, 1917..... \$61,449 61

Lake County.

Erected 1836.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund..... | 195 10 |
| Saline Fund | 176 51 |
| Seminary Sale and Fund..... | 287 91 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$5,048 69 | |
| 1872 | 4,195 26 | |
| 1873 | 493 56 | |
| 1889 | 34,025 55 | |
| 1908 | 958 92 | |
| 1917 (Jan.) | 1,722 00 | |
| | <hr/> | \$46,443 98 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 97,208 19 |
| Unclaimed fees | 47 56 |
| Other sources | 1,732 22 |
| | <hr/> |

Total \$148,217 07

Lake County—Continued.

Transfers, out (Act 1901):

| | | |
|---------------------------|------------|-------------|
| 1905 to Daviess Co..... | \$5,000 00 | |
| 1905 to Hendricks Co..... | 5,000 00 | |
| 1905 to Daviess Co..... | 7,000 00 | |
| 1905 to Morgan Co..... | 5,000 00 | |
| 1914 to Martin Co..... | 3,000 00 | |
| | | <hr/> |
| | | \$25,000 00 |

Balance June 1, 1917..... \$123,217 07

The above balance includes \$1,722, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Laporte County.

Erected 1832.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,133 98 |
| Bank Tax Fund | 761 77 |
| Saline Fund | 656 80 |
| Seminary Sale and Fund..... | 4,082 35 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$2,372 43 | |
| 1872 | 9,201 08 | |
| 1873 | 1,082 48 | |
| 1889 | 61,434 05 | |
| 1908 | 1,021 43 | |
| 1917 (Jan.) | 765 00 | |
| | | <hr/> |
| | | \$75,876 47 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 51,381 28 |
| Unclaimed fees | 16 90 |
| Other sources | 2,928 54 |
| | <hr/> |

Total \$143,838 09

Transfers, out (Act 1901):

| | | |
|--------------------------|------------|-------------|
| 1911 to Starke Co..... | \$4,000 00 | |
| 1912 to Starke Co..... | 5,000 00 | |
| 1912 to Starke Co..... | 8,000 00 | |
| 1912 to Carroll Co..... | 7,000 00 | |
| 1912 to Harrison Co..... | 5,000 00 | |
| | | <hr/> |
| | | \$29,000 00 |

Balance June 1, 1917..... \$114,838 09

The above balance includes \$765, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Lawrence County.

Erected 1818.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$10,202 91 |
| Bank Tax Fund | 706 23 |
| Saline Fund | 610 47 |
| Seminary Sale and Fund..... | 2,002 27 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 ..... | ..... |
| 1872 | \$4,973 52 |
| 1873 | 585 12 |
| 1889 | 29,755 05 |
| 1908 | 545 32 |
| 1917 (Jan.) | 517 00 |

 \$36,376 01

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 43,481 16 |
| Unclaimed fees | 35 |
| Other sources | 35 08 |

Transfers, in:

| | |
|--------------------------|------------|
| 1909 from Marion Co..... | \$4,000 00 |
| 1915 from Marion Co..... | 2,000 00 |

 \$6,000 00

 Balance June 1, 1917..... \$99,414 48

The above balance includes \$517, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a net deduction of \$661.98. Errors 1880. Erroneous footing \$665.98; less 1866 erroneous footing \$4.00.

Madison County.

Erected 1823.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,192 60 |
| Bank Tax Fund..... | 601 34 |
| Saline Fund | 540 94 |
| Seminary Sale and Fund..... | ..... |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$7,765 99 |
| 1872 | 7,741 80 |
| 1873 | 910 80 |
| 1889 | 55,188 60 |
| 1908 | 1,222 19 |
| 1917 (Jan.) | 1,086 00 |

 \$73,915 38

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 59,742 59 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,111 65 |

 Total \$142,104 50

Transfers, out (Acts 1901):

| | |
|-----------------------|----------|
| 1910 to Wells Co..... | 5,000 00 |
|-----------------------|----------|

 Balance June 1, 1917..... \$137,104 50

Marion County.

Erected 1822.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$14,560 40 |
| Bank Tax Fund..... | 1,242 48 |
| Saline Fund | 1,077 34 |
| Seminary Sale and Fund..... | 968 39 |

Sinking Fund:

| | | |
|-------------------|------------|--------------|
| 1859 | \$8,334 78 | |
| 1872 | 22,183 30 | |
| 1873 | 2,719 88 | |
| 1889 | 255,427 92 | |
| 1908 | 3,476 21 | |
| 1917 (Jan.) | 3,597 00 | |
| | | \$295,739 09 |

| | |
|----------------------------|------------|
| Fines and forfeitures..... | 365,603 65 |
| Unclaimed fees ..... | ..... |
| Other sources | 47,851 18 |

Total \$727,042 53

Transfers, out (Acts 1901):

| | |
|---------------------------|------------|
| 1905 to Daviess Co..... | \$4,000 00 |
| 1905 to Hamilton Co.... | 12,000 00 |
| 1905 to Hendricks Co.... | 10,000 00 |
| 1905 to Jasper Co..... | 8,000 00 |
| 1905 to Starke Co..... | 250 00 |
| 1906 to Hendricks Co.... | 5,000 00 |
| 1906 to Tipton Co..... | 3,000 00 |
| 1907 to Daviess Co..... | 5,000 00 |
| 1907 to Martin Co..... | 1,500 00 |
| 1907 to Starke Co..... | 1,200 00 |
| 1907 to Tipton Co..... | 1,000 00 |
| 1908 to Martin Co..... | 7,000 00 |
| 1908 to Starke Co..... | 3,000 00 |
| 1910 to Martin Co..... | 1,500 00 |
| 1910 to Martin Co..... | 2,000 00 |
| 1910 to Shelby Co..... | 2,000 00 |
| 1910 to Gibson Co..... | 2,000 00 |
| 1910 to Perry Co..... | 2,000 00 |
| 1910 to Lawrence Co.... | 4,000 00 |
| 1910 to Vermillion Co.... | 5,000 00 |
| 1910 to Benton Co..... | 5,000 00 |
| 1910 to Wabash Co..... | 10,000 00 |
| 1910 to Fountain Co.... | 10,000 00 |
| 1910 to Clay Co..... | 2,500 00 |
| 1910 to Wells Co..... | 5,000 00 |
| 1910 to Miami Co..... | 10,000 00 |
| 1910 to Crawford Co.... | 500 00 |
| 1910 to Grant Co..... | 6,000 00 |

Marion County—Continued.

| | |
|---------------------------|-------------|
| 1910 to Parke Co..... | \$10,000 00 |
| 1910 to Newton Co..... | 5,000 00 |
| 1910 to Wabash Co..... | 10,000 00 |
| 1910 to Owen Co..... | 2,000 00 |
| 1910 to Parke Co..... | 10,000 00 |
| 1910 to Kosciusko Co.... | 5,000 00 |
| 1910 to Warrick Co..... | 6,000 00 |
| 1910 to Kosciusko Co.... | 5,000 00 |
| 1910 to Martin Co..... | 1,500 00 |
| 1910 to Daviess Co..... | 5,000 00 |
| 1910 to Daviess Co..... | 5,000 00 |
| 1910 to Grant Co..... | 6,000 00 |
| 1910 to Martin Co..... | 1,500 00 |
| 1910 to Daviess Co..... | 5,000 00 |
| 1910 to Daviess Co..... | 5,000 00 |
| 1910 to Martin Co..... | 1,000 00 |
| 1911 to Grant Co..... | 3,000 00 |
| 1911 to Daviess Co..... | 5,000 00 |
| 1911 to Vermillion Co.... | 10,000 00 |
| 1911 to Daviess Co..... | 5,000 00 |
| 1911 to Martin Co..... | 5,000 00 |
| 1911 to Daviess Co..... | 4,000 00 |
| 1911 to Scott Co..... | 5,000 00 |
| 1911 to Grant Co..... | 2,500 00 |
| 1911 to Martin Co..... | 2,000 00 |
| 1912 to Martin Co..... | 7,000 00 |
| 1912 to Daviess Co..... | 10,000 00 |
| 1912 to Wabash Co..... | 5,000 00 |
| 1912 to Benton Co..... | 2,000 00 |
| 1912 to Harrison Co.... | 10,000 00 |
| 1912 to Daviess Co..... | 2,000 00 |
| 1912 to Wabash Co..... | 2,000 00 |
| 1912 to Martin Co..... | 4,000 00 |
| 1912 to Harrison Co.... | 10,000 00 |
| 1912 to Martin Co..... | 1,500 00 |
| 1912 to Wabash Co..... | 4,000 00 |
| 1913 to Martin Co..... | 5,000 00 |
| 1913 to Martin Co..... | 3,500 00 |
| 1913 to Martin Co..... | 1,000 00 |
| 1913 to Wabash Co..... | 2,500 00 |
| 1913 to Pike Co..... | 1,400 00 |
| 1913 to Grant Co..... | 5,000 00 |
| 1913 to Clay Co..... | 500 00 |
| 1914 to Martin Co..... | 1,000 00 |
| 1914 to Greene Co..... | 3,000 00 |
| 1914 to Greene Co..... | 500 00 |
| 1914 to Pike Co..... | 3,000 00 |
| 1914 to Greene Co..... | 1,000 00 |

Marion County—Continued.

| | | |
|--------------------------|-----------|--------------|
| 1914 to Martin Co..... | 5,000 00 | |
| 1914 to Greene Co..... | 2,000 00 | |
| 1914 to Greene Co..... | 2,500 00 | |
| 1915 to Knox Co..... | 2,000 00 | |
| 1915 to Greene Co..... | 9,000 00 | |
| 1915 to Parke Co..... | 3,000 00 | |
| 1915 to Greene Co..... | 6,000 00 | |
| 1915 to Martin Co..... | 4,000 00 | |
| 1915 to Shelby Co..... | 8,000 00 | |
| 1915 to Greene Co..... | 15,000 00 | |
| 1915 to Shelby Co..... | 5,000 00 | |
| 1915 to Lawrence Co..... | 2,000 00 | |
| 1916 to Knox Co..... | 4,000 00 | |
| 1916 to Martin Co..... | 3,000 00 | |
| 1916 to Greene Co..... | 5,000 00 | |
| | <hr/> | \$413,350 00 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$313,692 53 |
|---------------------------|--------------|

Marshall County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 260 95 |
| Saline Fund | 235 17 |
| Seminary Sale and Fund..... | 254 54 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$8,716 42 | |
| 1872 | 6,871 74 | |
| 1873 | 808 44 | |
| 1889 | 42,872 63 | |
| 1908 | 429 74 | |
| 1917 (Jan.) | 384 00 | |
| | <hr/> | \$60,082 97 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 25,525 46 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,310 02 |

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$89,794 71 |
|---------------------------|-------------|

Martin County.

Erected 1820.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$3,238 00 |
| Bank Tax Fund | 290 93 |
| Saline Fund | 258 59 |
| Seminary Sale and Fund..... | 289 50 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$3,547 09 | |
| 1872 | 3,775 02 | |
| 1873 | 444 12 | |
| 1889 | 21,593 00 | |
| 1908 | 269 43 | |
| 1917 (Jan.) | 216 00 | |
| | | \$29,844 66 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 12,739 57 |
|----------------------------|-----------|

| | |
|----------------------|-------|
| Unclaimed fees | |
|----------------------|-------|

| | |
|---------------------|--------|
| Other sources | 676 32 |
|---------------------|--------|

Transfers, in:

| | | |
|---------------------------|------------|-------------|
| 1905 from Jefferson Co... | \$3,000 00 | |
| 1906 from Fayette Co.... | 1,500 00 | |
| 1906 from Marion Co.... | 1,500 00 | |
| 1907 from Vanderburgh Co. | 2,000 00 | |
| 1907 from Marion Co.... | 7,000 00 | |
| 1907 from Union Co.... | 3,000 00 | |
| 1908 from Fayette Co.... | 5,000 00 | |
| 1908 from Cass Co..... | 2,500 00 | |
| 1908 from Marion Co.... | 5,000 00 | |
| 1911 from Vanderburgh Co. | 2,000 00 | |
| 1911 from Marion Co.... | 1,500 00 | |
| 1911 from Marion Co.... | 1,000 00 | |
| 1911 from Marion Co.... | 5,000 00 | |
| 1911 from Marion Co.... | 2,000 00 | |
| 1912 from Marion Co.... | 7,000 00 | |
| 1912 from Marion Co.... | 4,000 00 | |
| 1912 from Marion Co.... | 1,500 00 | |
| 1913 from Marion Co.... | 5,000 00 | |
| 1913 from Marion Co.... | 3,500 00 | |
| 1913 from Marion Co.... | 1,000 00 | |
| 1914 from Vanderburgh Co. | 2,000 00 | |
| 1914 from Lake Co..... | 3,000 00 | |
| 1914 from Marion Co.... | 1,000 00 | |
| 1915 from Marion Co.... | 5,000 00 | |
| 1915 from Marion Co.... | 4,000 00 | |
| 1915 from Marion Co.... | 3,000 00 | |
| | | \$82,000 00 |

| | |
|---------------------------|--------------|
| Total | \$129,337 57 |
| Losses prior to 1843..... | 1,096 07 |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$128,241 50 |
|---------------------------|--------------|

The above balance includes \$216, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Miami County.

Erected 1832.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$3,145 89 |
| Bank Tax Fund | 517 92 |
| Saline Fund | 471 21 |
| Seminary Sale and Fund..... | 1,507 13 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$9,135 74 |
| 1872 | 7,157 68 |
| 1873 | 842 08 |
| 1889 | 48,717 25 |
| 1908 | 525 36 |
| 1917 (Jan.) | 397 00 |
| | <hr/> |
| | \$66,775 11 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 37,303 34 |
| Unclaimed fees | 171 57 |
| Other sources | 2,190 20 |

Transfers, in (Act 1907):

| | |
|--------------------------|-----------|
| 1909 from Marion Co..... | 10,000 00 |
|--------------------------|-----------|

| | | |
|---------------------------|-------|--------------|
| Balance June 1, 1917..... | <hr/> | \$122,082 37 |
|---------------------------|-------|--------------|

Monroe County.

Erected 1818.

| | |
|------------------------------|------------|
| U. S. Surplus Revenue..... | \$7,935 59 |
| Bank Tax Fund | 586 18 |
| Saline Fund | 503 73 |
| Seminary Sale and Fund ..... | ..... |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$3,956 81 |
| 1872 | 4,817 12 |
| 1873 | 566 72 |
| 1889 | 29,062 70 |
| 1908 | 388 65 |
| 1917 (Jan.) | 401 00 |
| | <hr/> |
| | \$39,193 00 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 26,954 26 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,993 90 |

Transfers, in (Act 1901):

| | |
|------------------------------|----------|
| 1904 from Montgomery Co..... | 5,000 00 |
|------------------------------|----------|

| | | |
|---------------------------|-------|-------------|
| Balance June 1, 1917..... | <hr/> | \$82,166 66 |
|---------------------------|-------|-------------|

Montgomery County.

Erected 1823.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$13,625 13 |
| Bank Tax Fund | 962 88 |
| Saline Fund | 836 97 |
| Seminary Sale and Fund..... | 1,820 00 |

Sinking Fund:

| | |
|-----------------------------|-------------|
| 1859 ..... | ..... |
| 1872 | \$8,080 10 |
| 1873 | 950 60 |
| 1889 | 57,345 73 |
| 1908 | 474 29 |
| 1917 (Jan.) | 409 00 |
| | <hr/> |
| | \$67,259 72 |
| Fines and forfeitures | 45,445 80 |
| Unclaimed fees | 70 92 |
| Other sources | 2,639 58 |
| | <hr/> |

Total \$132,661 00

Transfers, out (Acts 1901):

| | |
|-------------------------|------------|
| 1904 to Monroe Co..... | \$5,000 00 |
| 1904 to Knox Co..... | 10,000 00 |
| 1904 to Daviess Co..... | 10,000 00 |
| 1904 to Knox Co..... | 10,000 00 |
| 1904 to Daviess Co..... | 10,000 00 |
| 1904 to Daviess Co..... | 10,000 00 |
| 1904 to Daviess Co..... | 10,000 00 |
| | <hr/> |

\$65,000 000

Loss prior to 1843..... 99 45

\$65,099 45

Balance June 1, 1917..... \$67,561 55

Morgan County.

Erected 1822.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,729 15 |
| Bank Tax Fund | 729 81 |
| Saline Fund | 633 39 |
| Seminary Sale and Fund..... | 1,110 00 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$58 16 |
| 1872 | 5,959 52 |
| 1873 | 701 12 |
| 1889 | 34,003 69 |
| 1908 | 374 91 |
| 1917 (Jan.) | 333 00 |
| | <hr/> |
| | \$41,430 40 |

Morgan County—Continued.

| | |
|-----------------------------|-------------|
| Fines and forfeitures | \$33,207 21 |
| Unclaimed fees | 632 99 |
| Other sources | 498 19 |

Transfers, in (Act 1901):

| | |
|------------------------|----------|
| 1905 from Lake Co..... | 5,000 00 |
|------------------------|----------|

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$91,971 14 |
|---------------------------|-------------|

The above balance includes \$333, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also, the above balance includes an addition of \$58.19. Amount short in report of 1866, erroneous footing of U. S. Surplus Revenue, 1 cent; Bank Tax Fund, 2 cents, and 1859 Sinking Fund, \$58.16.

Newton County.

Erected 1859.

| | |
|-----------------------------|---------|
| U. S. Surplus Revenue..... | \$..... |
| Bank Tax Fund ..... | ..... |
| Saline Fund ..... | ..... |
| Seminary Sale and Fund..... | ..... |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 ..... | ..... |
| 1872 | \$1,981 86 |
| 1873 | 233 16 |
| 1889 | 16,120 05 |
| 1908 | 179 62 |
| 1917 (Jan.) | 165 00 |
| | <hr/> |
| | \$18,679 69 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 12,237 64 |
| Unclaimed fees ..... | ..... |
| Other sources | 91 96 |

Transfers, in:

| | |
|--------------------------|----------|
| 1909 from Marion Co..... | 5,000 00 |
|--------------------------|----------|

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$36,009 29 |
|---------------------------|-------------|

The above balance includes \$165, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above balance also includes \$10 on account of excess reported in 1866 to Superintendent of Public Instruction.

Noble County.

Erected 1835.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 393 40 |
| Saline Fund | 344 92 |
| Seminary Sale and Fund..... | 1,023 50 |
| Sinking Fund: | |
| 1859 | \$9,405 20 |
| 1872 | 6,932 26 |
| 1873 | 815 56 |
| 1889 | 44,796 56 |
| 1908 | 383 07 |
| 1917 (Jan.) | 318 00 |
| | <hr/> |
| | \$62,650 65 |
| Fines and forfeitures..... | 24,469 66 |
| Unclaimed fees ..... | ..... |
| Other sources | 2,044 00 |

Balance June 1, 1917..... \$93,051 73

The above balance includes \$318, Sinking Fund of January, 1917, omitted in report of 1917 to the Superintendent of Public Instruction.

Ohio County.

Erected 1844.

| | |
|------------------------------|-------------|
| U. S. Surplus Revenue..... | \$3,330 33 |
| Bank Tax Fund | 272 73 |
| Saline Fund | 224 16 |
| Seminary Sale and Fund | 161 25 |
| Sinking Fund: | |
| 1859 | \$4,063 81 |
| 1872 | 1,984 58 |
| 1873 | 233 48 |
| 1889 | 9,583 10 |
| 1908 | 72 08 |
| 1917 (Jan.) | 53 00 |
| | <hr/> |
| | \$15,990 05 |
| Fines and forfeitures | 4,488 60 |
| Unclaimed fees ..... | ..... |
| Other sources | 743 30 |
| | <hr/> |
| Total | \$25,210 42 |
| Transfers, out (Act 1901): | |
| 1908 to Knox Co..... | 4,000 00 |

Balance June 1, 1917..... \$21,210 42

The above balance includes a deduction of \$175.32 on account of errors in report of 1866 to the Superintendent of Public Instruction, net error in U. S. Surplus Revenue.

Orange County.

Erected 1815.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$7,581 33 |
| Bank Tax Fund | 624 55 |
| Saline Fund | 535 31 |
| Seminary Sale and Fund..... | 1,398 04 |

Sinking Fund:

| | | |
|-------------------|-----------|-------------|
| 1859 | \$358 50 | |
| 1872 | 4,588 98 | |
| 1873 | 539 98 | |
| 1889 | 25,091 00 | |
| 1908 | 314 92 | |
| 1917 (Jan.) | 263 00 | |
| | | \$31,156 38 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 17,962 93 |
| Unclaimed fees | 58 85 |
| Other sources | 450 44 |

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$59,767 83 |
|---------------------------|-------------|

Owen County.

Erected 1819.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,143 00 |
| Bank Tax Fund | 596 88 |
| Saline Fund | 516 60 |
| Seminary Sale and Fund..... | 1,097 70 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$3,685 83 | |
| 1872 | 5,486 58 | |
| 1873 | 645 48 | |
| 1889 | 26,402 77 | |
| 1908 | 258 92 | |
| 1917 (Jan.) | 209 00 | |
| | | \$36,688 58 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 24,093 61 |
| Unclaimed fees | 89 42 |
| Other sources | 703 24 |

Transfers, in (Act 1901):

| | | |
|--------------------------|------------|----------|
| 1910 from Marion Co.... | \$2,000 00 | |
| 1910 from Carroll Co.... | 2,000 00 | |
| | | 4,000 00 |

| | |
|---------------------------|-------------|
| Total | \$73,929 03 |
| Losses prior to 1843..... | 718 97 |

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$73,210 06 |
|---------------------------|-------------|

The above is a tentative balance by reason of an unadjusted discrepancy.

Parke County.

Erected 1821.

| | | |
|-----------------------------|-------------|--------------|
| U. S. Surplus Revenue | \$11,102 75 | |
| Bank Tax Fund | 841 97 | |
| Saline Fund | 733 50 | |
| Seminary Sale and Fund..... | 192 08 | |
| Sinking Fund: | | |
| 1859 | \$2,995 23 | |
| 1872 | 6,176 44 | |
| 1873 | 726 64 | |
| 1889 | 37,778 65 | |
| 1908 | 386 95 | |
| 1917 (Jan.) | 309 00 | |
| | | \$48,372 91 |
| Fines and forfeitures | 22,783 29 | |
| Unclaimed fees | | 50 |
| Other sources | | 1,115 56 |
| Transfers, in (Act 1901): | | |
| 1909 from Marion Co..... | \$10,000 00 | |
| 1910 from Marion Co..... | 10,000 00 | |
| 1910 from Carroll Co.... | 5,000 00 | |
| 1915 from Marion Co..... | 3,000 00 | |
| | | \$28,000 00 |
| Total | | \$113,142 56 |
| Losses prior to 1843..... | \$311 69 | |
| Seminary claims prior to | | |
| 1851 | 2,962 08 | |
| | | \$3,273 77 |
| Balance June 1, 1917..... | | \$109,868 79 |

Perry County.

Erected 1814.

| | | |
|-----------------------------|------------|-------------|
| U. S. Surplus Revenue | \$4,371 66 | |
| Bank Tax Fund | 353 83 | |
| Saline Fund | 317 76 | |
| Seminary Sale and Fund..... | 114 00 | |
| Sinking Fund: | | |
| 1859 | \$5,526 46 | |
| 1872 | 5,032 34 | |
| 1873 | 592 04 | |
| 1889 | 29,033 55 | |
| 1908 | 378 20 | |
| 1917 (Jan.) | 299 00 | |
| | | \$40,861 59 |
| Fines and forfeitures..... | 20,388 24 | |
| Unclaimed fees | | |
| Other sources | | 886 11 |
| Transfers, in (Act 1901): | | |
| 1909 from Marion Co..... | 2,000 00 | |
| Balance June 1, 1917..... | | \$69,293 19 |

Pike County.

Erected 1817.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$4,194 53 |
| Bank Tax Fund | 365 27 |
| Saline Fund | 321 45 |
| Seminary Sale and Fund..... | 2,200 39 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$289 62 |
| 1872 | 4,684 86 |
| 1873 | 551 16 |
| 1889 | 32,043 35 |
| 1908 | 388 18 |
| 1917 (Jan.) | 305 00 |
| | <hr/> |
| | \$38,262 17 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 37,110 53 |
| Unclaimed fees | 34 78 |
| Other sources | 3,906 44 |

Transfers, in (Act 1901):

| | |
|-------------------------|------------|
| 1913 from Marion Co.... | \$1,400 00 |
| 1914 from Marion Co.... | 3,000 00 |
| | <hr/> |
| | \$4,400 00 |

| | |
|---------------------------|-------------|
| Total | \$90,795 56 |
| Losses prior to 1843..... | 547 68 |
| | <hr/> |

Balance June 1, 1917..... \$90,247 88

Porter County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,805 80 |
| Bank Tax Fund | 290 23 |
| Saline Fund | 256 49 |
| Seminary Sale and Fund..... | 1,097 03 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$3,414 50 |
| 1872 | 4,740 28 |
| 1873 | 557 68 |
| 1889 | 33,471 70 |
| 1908 | 343 92 |
| 1917 (Jan.) | 305 00 |
| | <hr/> |
| | \$42,833 08 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 22,259 10 |
| Unclaimed fees ..... | ..... |
| Other sources | 1,421 48 |
| | <hr/> |

Balance June 1, 1917..... \$70,963 21

The above balance includes \$305, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Posey County.

Erected 1814.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,020 62 |
| Bank Tax Fund..... | 737 83 |
| Saline Fund | 634 96 |
| Seminary Sale and Fund..... | 1,656 85 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$4,293 52 | |
| 1872 | 6,522 90 | |
| 1873 | 767 40 | |
| 1889 | 37,742 20 | |
| 1908 | 405 44 | |
| 1917 (Jan.) | 324 00 | |
| | <hr/> | \$50,055 46 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 56,312 77 |
| Unclaimed fees ..... | ..... |
| Other sources | 3,840 39 |
| | <hr/> |

| | |
|---------------------------|--------------|
| Total | \$121,258 88 |
| Losses prior to 1843..... | 528 37 |
| | <hr/> |

| | |
|---------------------------|--------------|
| Balance June 1, 1917..... | \$120,730 51 |
|---------------------------|--------------|

Pulaski County.

Erected 1835.

| | |
|-----------------------------|----------|
| U. S. Surplus Revenue ..... | ..... |
| Bank Tax Fund | \$576 03 |
| Saline Fund | 500 46 |
| Seminary Sale and Fund..... | 407 60 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$3,780 36 | |
| 1872 | 2,652 68 | |
| 1873 | 312 08 | |
| 1889 | 19,749 25 | |
| 1908 | 277 41 | |
| 1917 (Jan.) | 228 00 | |
| | <hr/> | \$26,999 78 |

| | |
|-----------------------------|----------|
| Fines and forfeitures | 7,143 66 |
| Unclaimed fees ..... | ..... |
| Other sources | 208 81 |
| | <hr/> |

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$35,836 34 |
|---------------------------|-------------|

The above balance includes \$228, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above also includes an addition of \$38.07, error 1859 Sinking Fund excess \$6.00; 1866 erroneous footing short 86 cents; 1903 fines and forfeitures \$42.21 and 1905, \$1.00.

Putnam County.

Erected 1822.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue | \$13,540 11 |
| Bank Tax Fund | 939 57 |
| Saline Fund | 808 97 |
| Seminary Sale and Fund..... | 2,745 54 |

Sinking Fund:

| | | |
|-----------------------------|------------|-------------|
| 1859 | | |
| 1872 | \$7,314 76 | |
| 1873 | 860 56 | |
| 1889 | 41,437 00 | |
| 1908 | 347 97 | |
| 1917 (Jan.) | 289 00 | |
| | | \$50,249 29 |
| Fines and forfeitures | 32,608 63 | |
| Unclaimed fees | | |
| Other sources | 4,947 69 | |

| | |
|----------------------------|--------------|
| Total | \$105,839 80 |
| Losses prior to 1843 | 2,891 50 |

Balance June 1, 1917..... \$102,948 30

Randolph County.

Erected 1818.

| | |
|------------------------------|------------|
| U. S. Surplus Revenue..... | \$7,170 38 |
| Bank Tax Fund | 692 43 |
| Saline Fund | 620 04 |
| Seminary Sale and Fund | 663 43 |

Sinking Fund:

| | | |
|-----------------------------|-----------|-------------|
| 1859 | \$270 60 | |
| 1872 | 7,773 08 | |
| 1873 | 914 48 | |
| 1889 | 51,552 10 | |
| 1908 | 480 81 | |
| 1917 (Jan.) | 414 00 | |
| | | \$61,405 07 |
| Fines and forfeitures | 63,247 57 | |
| Unclaimed fees | | |
| Other sources | 1,126 28 | |

Balance June 1, 1917..... \$134,925 20

Ripley County.

Erected 1818.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,986 16 |
| Bank Tax Fund | 729 48 |
| Saline Fund | 645 88 |
| Seminary Sale and Fund..... | 991 20 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$9,117 58 |
| 1872 | 7,132 18 |
| 1873 | 939 08 |
| 1889 | 35,184 30 |
| 1908 | 327 66 |
| 1917 (Jan.) | 304 00 |
| | <hr/> |
| | \$53,004 80 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 26,878 41 |
| Unclaimed fees ..... | ..... |
| Other sources | 2,155 54 |
| | <hr/> |

Total \$91,391 47

Transfers, out (Acts 1901):

| | |
|-------------------------|------------|
| 1904 to Daviess Co..... | \$7,000 00 |
| 1905 to Adams Co..... | 2,000 00 |
| 1905 to Tipton Co..... | 1,000 00 |
| | <hr/> |
| | 10,000 00 |

Balance June 1, 1917..... \$81,391 47

Rush County.

Erected 1822.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue | \$14,716 28 |
| Bank Tax Fund | 980 55 |
| Saline Fund | 837 58 |
| Seminary Sale and Fund..... | 1,348 79 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 ..... | ..... |
| 1872 | \$5,992 84 |
| 1873 | 705 04 |
| 1889 | 37,479 85 |
| 1908 | 298 19 |
| 1917 (Jan.) | 253 00 |
| | <hr/> |
| | \$44,728 92 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 31,040 50 |
| Unclaimed fees | 18 39 |
| Other sources | 1,313 04 |
| | <hr/> |

Balance June 1, 1917..... \$94,984 05

The above balance includes a net shortage in fines and forfeitures of \$8.85, errors in 1887, 1888, 1902, 1904, 1905, 1908, 1910 and 1911.

Scott County.

Erected 1820.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue | \$4,180 36 |
| Bank Tax Fund | 314 29 |
| Saline Fund | 267 37 |
| Seminary Sale and Fund..... | 282 00 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$1,515 32 | |
| 1872 | 2,676 82 | |
| 1873 | 314 92 | |
| 1889 | 13,124 85 | |
| 1908 | 161 19 | |
| 1917 (Jan.) | 138 00 | |
| | | \$17,931 10 |

| | |
|-----------------------------|----------|
| Fines and forfeitures | 9,626 18 |
| Unclaimed fees ..... | ..... |
| Other sources | 2,604 82 |

Transfers, in (Act 1901):

| | | |
|--------------------------|------------|----------|
| 1911 from Marion Co..... | \$5,000 00 | |
| 1912 from Marion Co..... | 2,500 00 | |
| | | 7,500 00 |

| | |
|---|-------------|
| Total | \$42,706 12 |
| Act 1873, deduction, for losses prior to 1843 | 2,767 63 |

Balance June 1, 1917..... \$39,938 49

The above balance includes a correction in the sum of \$60, being a deduction, error in Bank Tax Fund in 1866.

Shelby County.

Erected 1822.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$10,783 91 |
| Bank Tax Fund | 818 10 |
| Saline Fund | 715 45 |
| Seminary Sale and Fund..... | 184 00 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$6,255 45 | |
| 1872 | 7,443 28 | |
| 1873 | 875 68 | |
| 1889 | 47,186 85 | |
| 1908 | 432 44 | |
| 1917 (Jan.) | 386 00 | |
| | | \$62,579 70 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 36,983 11 |
| Unclaimed fees ..... | ..... |
| Other sources | 106 49 |

Shelby County—Continued.

Transfers, in (Act 1901):

| | | |
|--------------------------|------------|-------------|
| 1909 from Marion Co..... | \$2,000 00 | |
| 1915 from Marion Co..... | 8,000 00 | |
| 1915 from Marion Co..... | 5,000 00 | |
| | | <hr/> |
| | | \$15,000 00 |

Balance June 1, 1917..... \$127,170 76

Spencer County.

Erected 1818.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue | \$4,534 62 |
| Bank Tax Fund | 433 96 |
| Saline Fund | 377 77 |
| Seminary Sale and Fund..... | 2,534 70 |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$4,951 38 | |
| 1872 | 6,119 32 | |
| 1873 | 719 92 | |
| 1889 | 39,666 10 | |
| 1908 | 387 71 | |
| 1917 (Jan.) | 303 00 | |
| | | <hr/> |
| | | \$52,147 43 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 25,661 83 |
| Unclaimed fees | 237 57 |
| Other sources | 517 60 |
| | <hr/> |

| | |
|-------------------------|-------------|
| Total | \$86,445 48 |
| Loss prior to 1843..... | 919 32 |
| | <hr/> |

Balance June 1, 1917..... \$85,526 16

Starke County.

Erected 1835.

| | |
|------------------------------|----------|
| U. S. Surplus Revenue..... | ..... |
| Bank Tax Fund | \$158 01 |
| Saline Fund | 135 90 |
| Seminary Sale and Fund ..... | ..... |

Sinking Fund:

| | | |
|-------------------|------------|-------------|
| 1859 | \$1,483 22 | |
| 1872 | 1,321 92 | |
| 1873 | 155 52 | |
| 1889 | 12,855 20 | |
| 1908 | 205 15 | |
| 1917 (Jan.) | 201 00 | |
| | | <hr/> |
| | | \$16,222 01 |

| | |
|-----------------------------|----------|
| Fines and forfeitures | 7,520 39 |
| Unclaimed fees ..... | ..... |
| Other sources | 872 98 |

Starke County—Continued.

Transfers, in (Act 1901):

| | |
|---------------------------|-----------|
| 1905 from Marion Co.... | \$250 00 |
| 1905 from Dearborn Co... | 500 00 |
| 1906 from Vanderburgh Co. | 1,000 00 |
| 1906 from Vanderburgh Co. | 2,500 00 |
| 1907 from Marion Co.... | 1,200 00 |
| 1907 from Marion Co.... | 3,000 00 |
| 1908 from Union Co.... | 2,000 00 |
| 1909 from Tippecanoe Co. | 3,000 00 |
| 1911 from Laporte Co... | 4,000 00 |
| 1911 from Laporte Co.... | 5,000 00 |
| 1912 from Laporte Co... | 8,000 00 |
| 1913 from Vanderburgh Co. | 5,000 00 |
| | <hr/> |
| | 35,450 00 |

Balance June 1, 1917.....

\$60,359 29

St. Joseph County.

Erected 1830.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,270 54 |
| Bank Tax Fund | 640 56 |
| Saline Fund | 554 59 |
| Seminary Sale and Fund..... | 1,843 44 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | |
| 1872 | \$8,609 48 |
| 1873 | 1,012 88 |
| 1889 | 75,732 20 |
| 1908 | 1,241 03 |
| 1917 (Jan.) | 1,404 00 |
| | <hr/> |
| | \$87,999 59 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 54,169 88 |
| Unclaimed fees | |
| Other sources | 10,388 12 |
| | <hr/> |

Balance June 1, 1917.....

\$161,866 72

Steuben County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 303 50 |
| Saline Fund | 277 93 |
| Seminary Sale and Fund..... | 935 49 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$4,454 43 |
| 1872 | 4,370 36 |
| 1873 | 514 16 |
| 1889 | 27,904 00 |
| 1908 | 229 39 |
| 1917 (Jan.) | 197 00 |
| | <hr/> |
| | \$37,669 34 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 17,106 18 |
| Unclaimed fees | 21 00 |
| Other sources | 690 53 |
| | <hr/> |

Balance June 1, 1917..... \$59,129 57

Sullivan County.

Erected 1817.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,674 40 |
| Bank Tax Fund | 553 82 |
| Saline Fund | 472 84 |
| Seminary Sale and Fund..... | 1,439 72 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$7,708 16 |
| 1872 | 6,274 02 |
| 1873 | 738 12 |
| 1889 | 38,908 20 |
| 1908 | 555 77 |
| 1917 (Jan.) | 524 00 |
| | <hr/> |
| | \$54,708 27 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 45,842 61 |
| Unclaimed fees | 12 95 |
| Other sources | 85 83 |
| | <hr/> |

Balance June 1, 1917..... \$109,790 44

The above balance includes \$524, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Also a net shortage of \$237.35 in fines and forfeitures to be added to the June, 1918, report to the Superintendent of Public Instruction, errors 1876, 1877, 1878, 1879, 1881, 1882 and 1885.

Switzerland County.

Erected 1814.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,800 01 |
| Bank Tax Fund | 601 91 |
| Saline Fund | 536 56 |
| Seminary Sale and Fund..... | 655 25 |

Sinking Fund:

| | |
|-------------------|-----------|
| 1859 | \$432 90 |
| 1872 | 4,125 56 |
| 1973 | 485 36 |
| 1889 | 23,750 10 |
| 1908 | 170 34 |
| 1917 (Jan.) | 134 00 |

 \$29,098 26

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 14,557 64 |
| Unclaimed fees ..... | ..... |
| Other sources | 246 15 |

 Balance June 1, 1917..... \$54,495 78

The above balance includes a total shortage of \$140.12, errors U. S. Surplus Revenue 1836, \$42.23; fines and forfeitures \$97.89.

Tippecanoe County.

Erected 1826.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$13,129 16 |
| Bank Tax Fund | 1,135 39 |
| Saline Fund | 959 49 |
| Seminary Sale and Fund..... | 1 00 |

Sinking Fund:

| | |
|-------------------|-----------|
| 1859 | \$727 29 |
| 1872 | 11,395 10 |
| 1873 | 1,340 60 |
| 1889 | 69,173 40 |
| 1908 | 675 40 |
| 1917 (Jan.) | 569 00 |

 \$83,880 79

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 63,734 89 |
| Unclaimed fees | 1,425 44 |
| Other sources | 2,462 60 |

 Total \$166,728 76

Transfers, out (Act 1901):

| | |
|------------------------|----------|
| 1909 to Starke Co..... | 3,000 00 |
|------------------------|----------|

 Balance June 1, 1917..... \$163,728 76

Tipton County.

Erected 1844.

| | |
|-----------------------------|----------|
| U. S. Surplus Revenue ..... | ..... |
| Bank Tax Fund | \$850 06 |
| Saline Fund | 747 62 |
| Seminary Sale and Fund..... | 276 03 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$4,856 33 |
| 1872 | 4,064 02 |
| 1873 | 478 12 |
| 1889 | 33,049 00 |
| 1908 | 303 24 |
| 1917 (Jan.) | 260 00 |

\$43,010 71

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 24,386 55 |
| Unclaimed fees | 10 62 |
| Other sources | 871 27 |

Transfers, in (Act 1901):

| | |
|---------------------------|------------|
| 1905 from Ripley Co..... | \$1,000 00 |
| 1906 from Fayette Co..... | 2,000 00 |
| 1906 from Vermilion Co... | 3,000 00 |
| 1906 from Marion Co..... | 3,000 00 |
| 1906 from Hamilton Co... | 2,500 00 |
| 1906 from Vanderburgh Co. | 4,000 00 |
| 1906 from Vanderburgh Co. | 4,000 00 |
| 1906 from Vanderburgh Co. | 1,500 00 |
| 1906 from Vanderburgh Co. | 2,000 00 |
| 1906 from Marion Co..... | 1,000 00 |

24,000 00

Balance June 1, 1917.....

\$94,152 86

The above balance includes a shortage in fines and forfeitures of \$164.42, errors in 1871, 1872, 1875, 1877, 1878, 1879, 1881, and 1902.

Union County.

Erected 1821.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$7,630 92 |
| Bank Tax Fund | 429 45 |
| Saline Fund | 362 05 |
| Seminary Sale and Fund..... | 1,329 10 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 ..... | ..... |
| 1872 | \$2,155 94 |
| 1873 | 253 64 |
| 1889 | 14,699 00 |
| 1908 | 84 70 |
| 1917 (Jan.) | 76 00 |

\$17,269 28

Union County—Continued.

| | |
|-----------------------------|------------|
| Fines and forfeitures | \$8,148 46 |
| Unclaimed fees ..... | ..... |
| Other sources | 311 70 |

| | |
|-------------|-------------|
| Total | \$35,480 96 |
|-------------|-------------|

Transfers, out (Act 1901):

| | |
|------------------------|------------|
| 1907 to Martin Co..... | \$3,000 00 |
| 1907 to Starke Co..... | 2,000 00 |
| 1907 to Greene Co..... | 2,000 00 |
| 1907 to Greene Co..... | 2,000 00 |
| | <hr/> |
| | \$9,000 00 |

| | |
|---------------------------|-------------|
| Balance June 1, 1917..... | \$26,480 96 |
|---------------------------|-------------|

The above balance includes \$76, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above balance also includes a net shortage of \$38.25, errors 1866, Bank Tax Fund, \$16.40; Saline Fund, \$21.96, less error footing, 10 cents, and 1882, error in footing 1 cent, net \$38.25.

Vanderburgh County.

Erected 1818.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$4,392 92 |
| Bank Tax Fund | 602 18 |
| Saline Fund | 531 36 |
| Seminary Sale and Fund..... | 8,455 12 |

Sinking Fund:

| | |
|-------------------|--------------|
| 1859 ..... | ..... |
| 1872 | \$11,269 30 |
| 1873 | 1,325 80 |
| 1889 | 87,348 55 |
| 1908 | 1,380 85 |
| 1917 (Jan.) | 1,334 00 |
| | <hr/> |
| | \$102,658 50 |

| | |
|-----------------------------|------------|
| Fines and forfeitures | 127,414 45 |
| Unclaimed fees ..... | ..... |
| Other sources | 19,325 15 |

| | |
|-------------|--------------|
| Total | \$263,379 68 |
|-------------|--------------|

Vanderburgh County—Continued.

Transfers, out (Act 1901):

| | | |
|--------------------------|------------|-----------|
| 1906 to Tipton Co..... | \$4,000 00 | |
| 1906 to Daviess Co..... | 6,000 00 | |
| 1806 to Starke Co..... | 1,000 00 | |
| 1906 to Tipton Co..... | 4,000 00 | |
| 1906 to Daviess Co..... | 2,000 00 | |
| 1906 to Tipton Co..... | 1,500 00 | |
| 1906 to Tipton Co..... | 2,000 00 | |
| 1906 to Starke Co..... | 2,500 00 | |
| 1906 to Daviess Co..... | 2,000 00 | |
| 1907 to Daviess Co..... | 4,000 00 | |
| 1907 to Martin Co..... | 2,000 00 | |
| 1911 to Martin Co..... | 2,000 00 | |
| 1912 to Scott Co..... | 2,500 00 | |
| 1912 to Harrison Co..... | 10,000 00 | |
| 1912 to Martin Co..... | 2,000 00 | |
| 1912 to Starke Co..... | 5,000 00 | |
| | | <hr/> |
| | | 52,500 00 |

Balance June 1, 1917..... \$210,879 68

Vermillion County.

Erected 1824.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$8,289 86 |
| Bank Tax Fund | 566 00 |
| Saline Fund | 483 17 |
| Seminary Sale and Fund..... | 995 48 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | |
| 1872 | \$3,685 60 |
| 1873 | 433 60 |
| 1889 | 24,092 60 |
| 1908 | 271 60 |
| 1917 (Jan.) | 406 00 |

\$28,889 40

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 31,048 67 |
| Unclaimed fees | 49 00 |
| Other sources | 6,886 99 |

Transfers, in (Act 1901):

| | | |
|--------------------------|------------|-------------|
| 1909 from Marion Co..... | \$5,000 00 | |
| 1911 from Marion Co..... | 10,000 00 | |
| | | <hr/> |
| | | \$15,000 00 |

Total \$92,208 57

Transfers, out:

| | |
|------------------------|----------|
| 1906 to Tipton Co..... | 3,000 00 |
|------------------------|----------|

Balance June 1, 1917..... \$89,208 57

Vigo County.

Erected 1818.

| | |
|----------------------------|-------------|
| U. S. Surplus Revenue..... | \$10,047 03 |
| Bank Tax Fund | 825 41 |
| Saline Fund | 726 23 |
| Seminary Fund | 7,600 00 |

Sinking Fund:

| | |
|-------------------|--------------|
| 1859 | \$205 02 |
| 1872 | 11,406 66 |
| 1873 | 1,341 96 |
| 1889 | 91,743 00 |
| 1908 | 1,286 88 |
| 1917 (Jan.) | 1,394 00 |
| | <hr/> |
| | \$107,377 52 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 82,190 68 |
| Unclaimed fees ..... | ..... |
| Other sources | 2,467 37 |
| | <hr/> |

Balance June 1, 1917..... \$211,234 24

Wabash County.

Erected 1832.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 553 93 |
| Saline Fund | 501 50 |
| Seminary Sale and Fund..... | 2,166 85 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$9,640 42 |
| 1872 | 7,243 70 |
| 1873 | 852 20 |
| 1889 | 49,701 09 |
| 1908 | 497 48 |
| 1917 (Jan.) | 385 00 |
| | <hr/> |
| | \$68,319 89 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 39,774 21 |
| Unclaimed fees | 272 50 |
| Other sources | 385 78 |

Transfers, in (Act 1901):

| | |
|-------------------------|-------------|
| 1909 from Marion Co.... | \$10,000 00 |
| 1910 from Marion Co.... | 10,000 00 |
| 1912 from Marion Co.... | 5,000 00 |
| 1912 from Marion Co.... | 2,000 00 |
| 1912 from Marion Co.... | 4,000 00 |
| 1913 from Marion Co.... | 2,500 00 |
| | <hr/> |
| | \$33,500 00 |

Balance June 1, 1917..... \$147,600 26

The above balance includes \$385, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Warren County.

Erected 1827.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$6,220 94 |
| Bank Tax Fund | 430 08 |
| Saline Fund | 372 45 |
| Seminary Sale and Fund..... | 800 00 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$711 61 |
| 1872 | 3,469 36 |
| 1873 | 408 16 |
| 1889 | 21,199 45 |
| 1908 | 172 51 |
| 1917 (Jan.) | 148 00 |
| | <hr/> |
| | \$26,109 09 |

| | |
|-----------------------------|-----------|
| Fines and forfeitures | 15,171 77 |
| Unclaimed fees ..... | ..... |
| Other sources | 2,041 82 |
| | <hr/> |

Balance June 1, 1917..... \$51,146 15

The above balance includes \$148, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Warrick County.

Erected 1813.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$4,959 74 |
| Bank Tax Fund | 474 41 |
| Saline Fund | 407 70 |
| Seminary Sale and Fund..... | 1,264 40 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$387 61 |
| 1872 | 6,002 02 |
| 1873 | 706 12 |
| 1889 | 36,561 63 |
| 1908 | 413 54 |
| 1917 (Jan.) | 360 00 |
| | <hr/> |
| | \$44,430 92 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 29,720 35 |
| Unclaimed fees | 30 09 |
| Other sources | 2,867 63 |

Transfers, in (Act 1901):

| | |
|--------------------------|----------|
| 1910 from Marion Co..... | 6,000 00 |
| | <hr/> |

Balance June 1, 1917..... \$90,155 24

The above balance includes \$360, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

The above balance also includes \$2.00 on account of erroneous footing of 1866 report to the Superintendent of Public Instruction—addition.

Washington County.

Erected 1814.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$12,541 08 |
| Bank Tax Fund | 921 71 |
| Saline Fund | 819 12 |
| Seminary Sale and Fund..... | 820 70 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 | \$539 72 |
| 1872 | 6,288 30 |
| 1873 | 739 80 |
| 1889 | 31,023 09 |
| 1908 | 331 18 |
| 1917 (Jan.) | 274 00 |
| | <hr/> |
| | \$39,196 09 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 26,119 40 |
| Unclaimed fees ..... | ..... |
| Other sources | 160 47 |
| | <hr/> |

Balance June 1, 1917..... \$80,578 57

The above balance includes a net deduction of \$145.85 on account of errors in report of 1866, errors in 1866 U. S. Surplus Revenue, \$146.00; Bank Tax Fund, \$33.85, less Saline Fund, \$34.00, net \$145.85.

Wayne County.

Erected 1810.

| | |
|-----------------------------|-------------|
| U. S. Surplus Revenue..... | \$21,794 55 |
| Bank Tax Fund | 1,420 69 |
| Saline Fund | 1,221 17 |
| Seminary Sale and Fund..... | 70 00 |

Sinking Fund:

| | |
|-------------------|-------------|
| 1859 ..... | ..... |
| 1872 | \$11,576 32 |
| 1873 | 1,361 92 |
| 1889 | 73,356 48 |
| 1908 | 574 14 |
| 1917 (Jan.) | 573 00 |
| | <hr/> |
| | \$87,441 86 |

| | |
|----------------------------|-----------|
| Fines and forfeitures..... | 85,500 92 |
| Unclaimed fees | 533 44 |
| Other sources | 10,091 24 |
| | <hr/> |

Total \$208,073 87

Wayne County—Continued.

Transfers, out (Act 1901):

| | |
|--------------------------|------------|
| 1905 to Jay Co..... | \$1,500 00 |
| 1905 to Daviess Co..... | 7,000 00 |
| 1905 to Hendricks Co.... | 10,000 00 |

 \$18,500 00

By Act of 1873, losses

| | |
|--------------------|----------|
| prior to 1843..... | 3,617 04 |
|--------------------|----------|

 22,117 04

 Balance June 1, 1917.....

\$185,956 83

Wells County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 231 90 |
| Saline Fund | 216 64 |
| Seminary Sale and Fund..... | 415 07 |

Sinking Fund:

| | |
|-------------------|------------|
| 1859 | \$6,854 49 |
| 1872 | 4,618 90 |
| 1873 | 543 40 |
| 1889 | 37,662 05 |
| 1908 | 405 44 |
| 1917 (Jan.) | 319 00 |

 \$50,403 28

| | |
|---------------------------|-----------|
| Fine and forfeitures..... | 22,625 04 |
|---------------------------|-----------|

| | |
|----------------------|-------|
| Unclaimed fees | |
|----------------------|-------|

| | |
|---------------------|----------|
| Other sources | 4,615 53 |
|---------------------|----------|

Transfers, in (Act 1901):

| | |
|-------------------------|------------|
| 1909 from Marion Co.... | \$5,000 00 |
| 1910 from Marion Co.... | 5,000 00 |

 \$10,000 00

 Balance June 1, 1917.....

\$90,633 06

The above balance includes \$319, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

White County.

Erected 1834.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue..... | \$2,125 60 |
| Bank Tax Fund | 217 32 |
| Saline Fund | 193 77 |
| Seminary Sale and Fund..... | 385 55 |

Sinking Fund:

| | | |
|-----------------------------|------------|-------------|
| 1859 | \$1,972 88 | |
| 1872 | 3,588 36 | |
| 1873 | 422 16 | |
| 1889 | 29,361 54 | |
| 1908 | 311 99 | |
| 1917 (Jan.) | 282 00 | |
| | | \$35,938 93 |
| Fines and forfeitures | 14,743 92 | |
| Unclaimed fees | | |
| Other sources | 1,966 99 | |

Balance June 1, 1917..... \$55,572 08

The above balance includes \$282, Sinking Fund of January, 1917, omitted in 1917 report to the Superintendent of Public Instruction.

Whitley County.

Erected 1835.

| | |
|-----------------------------|------------|
| U. S. Surplus Revenue ..... | ..... |
| Bank Tax Fund | \$1,305 66 |
| Saline Fund | 1,126 82 |
| Seminary Sale and Fund..... | ..... |

Sinking Fund:

| | | |
|----------------------------|------------|-------------|
| 1859 | \$7,018 95 | |
| 1872 | 4,895 66 | |
| 1873 | 575 96 | |
| 1889 | 33,588 30 | |
| 1908 | 290 15 | |
| 1917 (Jan.) | 253 64 | |
| | | \$46,622 66 |
| Fines and forfeitures..... | 18,353 01 | |
| Unclaimed fees ..... | ..... |  |
| Other sources | 331 48 | |

Balance June 1, 1917..... \$67,739 63

LIBRARY OF CONGRESS



0 021 496 836 8